Civic Centre, Riverside, Stafford

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Dear Members

Audit and Accounts Committee

A meeting of the Audit and Accounts Committee will be held in the **Craddock Room, Civic Centre, Riverside, Stafford on Tuesday 30 September 2025 at 6.30pm** to deal with the business as set out on the agenda.

Please note that this meeting will be recorded.

Members are reminded that contact officers are shown in each report and members are welcome to raise questions etc in advance of the meeting with the appropriate officer.

Head of Law and Governance

AUDIT AND ACCOUNTS COMMITTEE

30 SEPTEMBER 2025

Chair - Councillor M G Dodson

AGENDA

1 Minutes of 25 June 2025 as circulated and published on 8 July 2025

2 Apologies

3 Officers' Reports

Chair - Councillor M G Dodson

K M Aspin	A M Loughran
M G Dodson	A R McNaughton
P A Leason	D P Rouxel

Agenda Item 3(b)

Updated Strategic Risk Register

Committee: Audit and Accounts

Date of Meeting: 30 September 2025

Report of: Head of Transformation and Assurance

Portfolio: Resources Portfolio

The following matter was considered by Cabinet at its meeting on 29 September 2025 and is submitted to Committee as required.

1 Purpose of Report

1.1 To set out details of the Council's Strategic Risk Register as at end of June 2025 2025

2 Recommendations

2.1 That Audit Committee note the Strategic Risk Register and considers the progress made in the identification and management of the strategic risks.

Reasons for Recommendations

2.2 Audit are required to monitor the Strategic Risk Register and the implementation of the action plans.

3 Key Issues

3.1 All strategic risks and associated action plans have been reviewed, and the Council's risk profile is summarised in the table below:

Risk Status	**Number of Risks at 1 April 2025**	**Number of Risks at 30 June 2025**
Red (High)	**5**	**5**
Orange (Medium)	**4**	**4**
Yellow (Moderate)	**0**	**0**
Green (Low)	**0**	**0**
Blue (Negligible)	**0**	**0**
TOTAL	**9**	**9**

4 Relationship to Corporate Priorities

4.1 Risk Management as a process supports the Council's Effective Council priority

4.2 The Risk Register supports the Council's Corporate Priorities as follows:

(i) Risk management is a systematic process by which key business risks/opportunities are identified, prioritised, and controlled so as to contribute towards the achievement of the Council's aims and objectives.

(ii) The strategic risks set out in the Appendices have been categorised against the Council's priorities.

5 Report Detail

5.1 The Accounts and Audit Regulations 2015 state that:

"A relevant body must ensure that it has a sound system of internal control which:-

(a) facilitates the effective exercise of its functions and the achievement of its aims and objectives;

(b) ensures that the financial and operational management of the authority is effective; and

(c) includes effective arrangements for the management of risk."

5.2 Risk can be defined as uncertainty of outcome (whether positive opportunity or negative threat). Risk is ever present and some amount of risk-taking is inevitable if the council is to achieve its objectives. The aim of risk management is to ensure that the council makes cost-effective use of a risk process that has a series of well-defined steps to support better decision making through good understanding of risks and their likely impact.

Management of Strategic Risks/Opportunities

5.3 Central to the risk management process is the identification, prioritisation, and management of strategic risks/opportunities. Strategic Risks are those that could have a significant impact on the Council's ability to deliver its Corporate Priorities and Objectives.

5.4 A new risk management framework was approved for implementation by Cabinet on 28 November 2024 and this has been used to do a fundamental review of the Council's Strategic Risks. This resulted in a fully revised risk register being produced for 1 April 2025. This has been reviewed and updated at the end of the first quarter of 2025-26 and a summary is attached as **APPENDIX 1**.

5.5 Work continues to enhance and refine the risks and actions identified to manage them as the Strategic Risk Register matures. As such it is anticipated that risks and wordings may change as Leadership Team have a better understanding of the risks.

5.6 The risk summary illustrates the risks/opportunities using the “traffic light” method i.e.

Red	High risk, score 12 and above (action plan required to reduce risk and/or regular monitoring by Cabinet/Audit Committee)
Orange	Medium risk, score 6 to 9 (action plan required to reduce risk and monitored by Leadership Team)
Yellow	Moderate risk, score of 3 to 4 (risk within risk appetite, no action plan required but watching brief to ensure controls are effective and operating)
Green	Low risk, score below 3 (risk tolerable, no action plan required)
Blue	Negligible Risk, score of 1 (risk tolerable, no action plan required)

5.7 Cabinet and Audit Committee are receiving summary level information on all the risks as they stand at 30 June **APPENDIX 1** and detailed information of risks which are red at a residual level **APPENDIX 2**.

5.8 Leadership Team have reviewed all risks in detail and are monitoring all of the orange risks in addition to the red risks.

5.9 At the end of June some actions had been completed but there was no change in risk scores for any of the risks.

5.10 As the risk register continues to develop and mature some of the risks have been updated to reflect the current position or to provide a clearer picture of the risk. This has seen a reassessment of the target scores on a number of risks to reflect the current environment. A summary of the key changes is set out below:

- Risk 3 has been reworked based on current position and the actions have been rewritten to reflect the appointment of consultants to support the 6 southern and mid Staffordshire Councils develop a business case.
- Risk 6 has had the target score changed from an 8 to a 12 due to a limited market for key professionals making recruitment difficult, the uncertainty around Local Government Reorganisation and the number of Major Projects which are impacting core services. It is unlikely that the risk score can be further lowered even with the current planned actions.
- Risk 16 has had an implementation date changed for one action from Quarter 1 to Quarter 2 due to a change in the project delivery timescales.

6 Implications

6.1 Financial

None

6.2 Legal

None

6.3 Human Resources

None

6.4 Risk Management

The Risk Management implications are included within the body of the report and appendices.

6.5 Equalities and Diversity

None

6.6 Health

None

6.7 Climate Change

None

7 Appendices

Appendix 1 - Summary of Strategic Risks - 30 June 2025
Appendix 2 - Strategic Risk Register Red Risks - 30 June 2025

8 Previous Consideration

Cabinet - 29 September 2025 - Minute No TBC

9 Background Papers

File held by the Chief Internal Auditor and Risk Manager.

Contact Officer:	Stephen Baddeley
Telephone Number:	01543 464415
Ward Interest:	All
Report Track:	Cabinet 29 September 2025
	Audit and Accounts Committee 30 September 2025
Key Decision:	N/A

Appendix 1

Stafford Borough Council
Summary of Strategic Risk Register as at 30 June 2025

Risk Ref	Risk Owner	Risk Name	Inherent Risk Score	Residual Risk Score April	Residual Risk Score June	Direction of Travel in Period	Target Score
2025-03	Chief Executive	Local Government reorganisation	16	12	12	↔	8
2025-06	Chief Executive	Corporate capacity	16	12	12	↔	12
2025-09	Operations	Safe Management of Trees	16	12	12	↔	8
2025-16	Economic Development and Planning	Delivery of Town Centre Regeneration Project	16	12	12	↔	8
2025-08	Deputy Chief Executive (Resources)	Financial Stability - SBC	16	9	9	↔	9
2025-04	Transformation and Assurance	IT Resilience	16	8	8	↔	8
2025-10	Deputy Chief Executive (Resources)	Failure to deliver good governance	16	8	8	↔	4
2025-02	Housing and Corporate Assets	Health and safety arrangements for properties	12	12	12	↔	8

[SBC]

Risk Ref	Risk Owner	Risk Name	Inherent Risk Score	Residual Risk Score April	Residual Risk Score June	Direction of Travel in Period	Target Score
2025-12	Chief Executive	Health and safety arrangements for people	12	8	8	↔	4

Key to Direction of Travel

↓	Risk has decreased	↔	Risk level unchanged	↑	Risk has increased

Appendix 2

Stafford Borough Council
Strategic Risk Register as at 30 June 2025

Risk Ref	2025-02
Risk Owner	Head of Housing and Corporate Assets
Risk Name	Health and safety arrangements for properties
Risk Description	Operational property procedures including CDM compliance, maintenance and management of properties is not sufficient to adequately ensure they are safe for tenants, employees, leaseholders or visitors leading to death or serious injury.
Consequences	Death or serious and minor injury and prosecution by HSE and private legal action. Reputational damage. Deterioration in condition of buildings Depreciation of buildings
Corporate Objective SBC	Effective Council
Main Risk Category	Health and Safety

Inherent Impact	**Inherent Likelihood**	**Inherent Risk Score**
4	3	12
Residual Impact	**Residual Likelihood**	**Residual Risk Score**
4	3	12
Target Score		8
Comment on Target Score: There are situations outside of the control which will lead to accidents and a large housing and property portfolio means that a risk score of 4 is unlikely as accidents and incidents will still happen.		

Controls	**Assurances**
Compliance data is held for all properties	Monthly data validation by mangers
Policies approved by Leadership Team and published online, regularly reviewed.	Monitoring of spreadsheets by management
Updated policies and procedures for compliance areas.	Internal Audit Reviews

Actions

Actions Planned	Person Responsible	Timescale	Progress/Comments
Monthly validation of corporate assets data	Interim Asset Manager	Q4 2025/26	Contact has been made with tenants of leased properties and compliance documents/certificates have been requested
Review of Health and Safety Compliance Records of Contractors	Interim Asset Manager	Q4 2025/26	In progress - information is being requested from key contractors
Appoint Contractor to undertake Building Condition Surveys (prioritise top 5 - 60 in total)	Interim Asset Manager	Q4 2024/25	Building Condition Surveys - 23 sites completed, Consultant prices received, and an order has been placed with Lambert Smith Hampton for a further
Appoint Contractor to undertake Fire Risk Assessments	Interim Asset Manager	Q3 2025/26	Contractor appointed to undertake Fire Risk Assessment (FRA's) All FRA's will be completed by the end of July 2025
Lease and Asset Reviews	Interim Asset Manager	Q4 2025/26	In progress

Progress Updates

Current Position	Primary Contractors have been contacted for up-to-date insurances, qualifications and industry registration details (as required) along with risk assessments and method statements for generic works. Site or job specific RAM's will be requested as needed. Building Condition Surveys - 23 sites completed, Consultant prices received, and an order has been placed with Lambert Smith Hampton for a further 7 at a cost of £22,400. To include M&E at the Crematorium and Civic Centre. Contractor appointed to undertake Fire Risk Assessment (FRA's) All FRA's will be completed by the end of July 2025. Compartmentation Surveys and Fire Door Surveys to be commissioned in QTR 2 for Civic Centre, Crematorium, Stone Office 19 Re-Instatement Valuations Completed and the remainder will be picked up as part of the Building Condition Surveys. Lease reviews continue.

Risk Ref	2025-03
Risk Owner	Chief Executive
Risk Name	Local Government reorganisation
Risk Description	The Council has to divert resources to the management of the Council's response plans for Local Government re-organisation which threatens the ability to maintain the quality of services at a time when capacity is already stretched.
Consequences	Core Services and major projects fail to be delivered Reputational damage
Corporate Objective SBC	Effective Council
Main Risk Category	Capacity/Service Delivery

Inherent Impact	**Inherent Likelihood**	**Inherent Risk Score**
4	4	16
Residual Impact	**Residual Likelihood**	**Residual Risk Score**
4	3	12
Target Score		8
Comment on Target Score: As planning for LGR is still in its infancy, it is too soon to be confident that we can mitigate this risk fully and reduce it to a 4. At present it is considered we can reduce the likelihood to a 2 giving a target score of 8. As planning and work progresses, actions and the target score will be reviewed. Progress with this risk is also linked to the risk regarding capacity (ref 2025-06).		

Controls	**Assurances**
LGR lead officers identified	Cabinet
	Scrutiny Committee
	Leadership Team

Actions

Actions Planned	Person Responsible	Timescale	Progress/Comments
Consultants to be appointed to support the development of the business case and work plan to deliver this	Chief Executive	Quarter 1 2025/26	The Southern and Mid Staffs Councils have collectively appointed consultants to support the development of the business case for submission to Government in November 2025.
Work plan for LGR Submission	Chief Executive	Quarter 1 2025/26	A workplan has been prepared by the consultants supporting the preparation of the business case

Actions Planned	Person Responsible	Timescale	Progress/Comments
Assessment of resources needed to deliver the respective work plans	Chief Executive	Quarter 1 2025/26	5 workstreams have been set up to support the development of the business case. Members of Leadership Team have been identified to be the Council's representative on each of the workstreams; the focus is on corporate functions to lead this work
Communications and Engagement Strategy to be prepared	Communications Manager	Quarter 1 2025/26	The Communications Working Group is looking to coordinate across the Southern and Mid Staffordshire Councils.

Progress Updates

Current Position	The planned actions have been updated to reflect the appointment of consultants to support the development and preparation of a business case for submission to the Government in November 2025 in conjunction with the five other councils in southern and mid Staffordshire. Working groups comprising representatives from each Council have been set up to support this work. Initial meetings have taken place of all 5 groups: • Communications; • Finance and Data; • Legal and Governance; • Service Design and Transformation; and • People and Workforce A first draft of the business case is scheduled to be completed by the end of August. One of the first key tasks has been to collate data; capacity to do this has been a challenge but has been completed. The working groups are meeting regularly and this is also impacting on senior officers time. It is anticipated that this will continue into Quarter 3 when the business case has to be submitted. This has only impacted on corporate services to date and there has been no impact on front line service delivery.

Risk Ref	2025-06
Risk Owner	Chief Executive
Risk Name	Corporate capacity is insufficient to maintain provision of core services and deliver major projects
Risk Description	The inability to recruit and retain staff particularly in statutory and other core areas threatens service delivery across the Council. This risk is exacerbated by other factors such as the number of high priority projects, large procurement exercises, demand for new software, competing priorities and Local Government Reorganisation.
Consequences	Projects are delayed or not implemented Operational services are delivered to a lower standard, backlogs arise or service not delivered at all Complaints/damage to reputation Wellbeing of staff who are under pressure to deliver
Corporate Objective SBC	Effective Council
Main Risk Category	Capacity/Service Delivery

Inherent Impact	**Inherent Likelihood**	**Inherent Risk Score**
4	4	16
Residual Impact	**Residual Likelihood**	**Residual Risk Score**
4	3	12
Target Score		12
Comment on Target Score: Due to the limited market in key professions such as Finance, Legal, Planning etc, the uncertainty created by Local Government Reorganisation and the volume of major projects in progress, it is considered that the residual risk score cannot be reduced further and actions planned are focussed on maintaining the current position.		

Controls	**Assurances**
Corporate Plan sets out priorities and key projects	Performance reporting
Use of agency staff and contractors to cover posts which are difficult to recruit to	
Market supplements to enhance salary to attract candidates	
Management of absences	Oversight by HR

Actions

Actions Planned	Person Responsible	Timescale	Progress/Comments
Assessment of capacity, pinch points and reductions in workload consequentially	Leadership Team	Q1 2025/26	Assessment of current vacancies completed and work underway to review work plans / major projects
Management of expectations/discussion with Cabinet	Chief Executive/ Leadership Team	Q2 2025/26 and ongoing	

Progress Updates

Current Position	Work has started to assess capacity and workload issues. An assessment has been completed of vacancies and work has started to identify all of the current and planned projects for 2025/26. This will be completed in Q2. From the work done so far, it is considered that the actions planned are unlikely to reduce the residual risk score so the target has been reviewed and aligned with the residual score. Action will continue to be taken to maintain the position at current levels and prevent it from deteriorating.

Risk Ref	2025-09
Risk Owner	Operations
Risk Name	Safe Management of Trees
Risk Description	Risk of a tree or part of a tree falling on an individual/s causing death or serious injury. Risk of a tree or part of a tree falling onto a building causing severe damage to a property or the death or serious injury of an individual/s.
Consequences	• Death/Serious Injury • Damage to property • HSE Investigation/Prosecution • Corporate Manslaughter • Insurance Claims
Corporate Objective SBC	Climate Change, Nature Recovery and the Environment
Main Risk Category	Capacity/Service Delivery

Inherent Impact	**Inherent Likelihood**	**Inherent Risk Score**
4	4	16
Residual Impact	**Residual Likelihood**	**Residual Risk Score**
4	3	12
Target Score		8

Comment on Target Score:
Given the number of trees and the unpredictability of the weather, and the increase in the number of severe weather events, it is considered the current residual likelihood score sits at a 3. With the residual impact score remaining at a 4, it makes the overall residual risk score a 12. It is unlikely that the impact score can be reduced below a 4. Due to its categorisation, the nature, and the subject area it may also be difficult to reduce the likelihood from a 3 to a 2. The residual risk score will remain high for some time at a 12 until re-inspections have been undertaken, and resultant work programmes are well established. Given the circumstances of the risk, while currently higher than preferred at 12, an overall goal of a residual risk score of an 8 is considered acceptable in the longer-term.

Controls	**Assurances**
Trained Manager, Tree Officers, and Arboriculturists.	IA Reviews.
Tree Surveys	Management Information
Policies and Procedures for Tree Management	
Trees maintained using recognised tree risk management process	
SBC - Urban Forestry Strategy	
Allocation of semi-dedicated management resource.	
Knowledge of tree locations	
Historic/recent tree inspections	
Rudimental tree database/systems in place	

Actions

Actions Planned	Person Responsible	Timescale	Progress/Comments
Agree and secure long-term funding and resourcing	DCE(Resources) /Operations	Q1 2025/26	Report to be presented to Cabinet 24 July 2025 to secure funding for joint integrated ICT tree system and outsourced routine health and safety tree inspections
Review tree policy and procedures	Natural Environment Manager	Q3 2025/26	
Implement new full risk-based tree management procedure	Natural Environment Manager	Q3 2025/26	
Implement risk-based programme of tree works around inspection results	Natural Environment Manager	Q3 2025/26	
Implement new joint tree management ICT GIS based system	Natural Environment Manager	Q3/Q4 2025/26	
Outsource next round of tree inspections for all trees to create new baseline data (78,000 trees)	Natural Environment Manager	Q4 2025/26	
Implement procedure for on-going risk-based inspections of trees	Natural Environment Manager	Q4 2025/26	
Deliver and monitor tree risk-based works and ongoing inspections	Natural Environment Manager	Q1 2026/27	

Progress Updates

Current Position	Report to be presented to Cabinet 24 July 2025 to secure funding for joint integrated ICT tree system and outsourced routine health and safety tree inspections

Risk Ref	2025-16
Risk Owner	Head of Economic Development and Planning
Risk Name	Delivery of Town Centre Regeneration Project
Risk Description	There is a risk that the high profile large regeneration projects may not deliver as anticipated, to time or to budget, leading to reputational risks to the Council and creating financial risks that impact on the Council's financial position and could impact on service delivery and hinder the Council's wider ambition to secure economic prosperity for the District. There is a risk that either the Council may not be able to deliver the demolition phase of the project or secure a development partner to re-develop the cleared sites.
Consequences	• Major reputational risk for the Council in terms of not delivering the schemes that local residents expect; potential that Council may be unsuccessful with future funding bids • Reduced growth and economic prosperity for local residents • Decline of town centres/impact on major redevelopment proposals • Council exposed to unplanned financial risks and pressure on revenue resources which impacts on delivery of core services • Clawback of funding for non-delivery • Increased pressure on already stretched services/functions of the council which have capacity issues. • Cleared sites could sit empty for indeterminate period if developer interest doesn't materialise
Corporate Objective SBC	Prosperous Economy
Main Risk Category	Reputation, Customer/Public Perception

Inherent Impact	**Inherent Likelihood**	**Inherent Risk Score**
4	4	16
Residual Impact	**Residual Likelihood**	**Residual Risk Score**
4	3	12
	Target Score	8

Comment on Target Score:
Inherent nature of the risk profile of the regeneration schemes makes it difficult to reach a score of 4, therefore a target score of 8 has been set at this stage. External influences may affect the ability to get a long term provider.

It should be noted that the risk profile of the scheme will change over time as the Council completes the demolition works and secures development partners/operators to bring forward development on the cleared sites.

Controls	Assurances
Monitoring/finance returns being prepared and submitted to MHCLG in line with timescales in agreed memorandum of understanding	Project Sponsor Statutory Officer Meetings
Key decisions taken by Cabinet in relation to the project with relevant delegations and budget approvals in place	Statutory Officer Meetings Project Sponsor
Business cases to support key acquisition with quantification of costs and risks	Review by Statutory Officers Project Sponsor
Procurement using approved frameworks to select and appoint key contractors	SCC Procurement team Internal Audit Reviews Project Sponsor
Detailed risk registers and project plans to Operational Group	Project Board Project Sponsor Internal Audit reviews. External Audit overview Statutory Office Meetings
Governance arrangements to ensure oversight of programme delivery, spend and risks; with Programme Boards, Steering groups and project delivery meetings taking place on a regular basis	Project Board Project Sponsor Internal Audit reviews. External Audit overview. Statutory Officer Meetings External Audit
Ensure that the Council is effectively managing contractors and consultants	Project Sponsor Statutory Officer Meetings
Ensure that the Council has sufficient Programme/project management arrangements and capacity to deliver the projects	Statutory Officer Meetings Project Sponsor
Ensure that the Council's Health and Safety/CDM requirements are met, and demolition/construction works are managed safely and in line with regulations	Review by Statutory Officers Project Sponsor

Actions

Actions Planned	Person Responsible	Timescale	Progress/Comments
Monthly Risk Registers and Dashboards to Leadership Team and Project Board	Head of Economic Development and Planning	Q1 2025/26	Performance Dashboards and Risk Registers have been produced and reported to Project Boards.

Actions Planned	Person Responsible	Timescale	Progress/Comments
Communications to stakeholders, partners and the public - development of Comms Strategy and Plan	Head of Economic Development and Planning, Communications Manager	Q2 2025/26	Target date revised from Q1 to Q2. The revised date was necessary due to a change in the project, with the Council acquiring additional properties which expand the scale of the regeneration opportunity.
Finalise town centre investment prospectus to set out the Council's vision for the cleared site and undertake soft market testing/early market engagement	Head of Economic Development and Planning	Q2 2025/26	Town Centre prospectus was produced for the UKREiiF event in May 2025; the prospectus was well received with the Council organising meetings with 12 x developers and operators. There was strong interest in the regeneration opportunity being created by the Council.
Agree approach to securing development delivery	Head of Economic Development and Planning	Q3 2025/26	Follow up meetings are being arranged with developers post UKREiiF. Officers are commissioning consultants to produce a Development Framework which can be used to guide development within the cleared regeneration site.
Formal procurement process to appoint development partner(s)	Head of Economic Development and Planning	Q1 - 2026/27	Officers are currently researching Procurement Frameworks that could be used to select suitable development partners/ operators.

Progress Updates

Current Position	Performance Dashboards and Risk Registers have been produced and reported to Project Boards. Meetings with developers/operators are being organised to discuss the regeneration opportunity being created by the Council utilising the Future High Street Fund (FHSF) grant.

	The Council is progressing further acquisitions to expand the footprint of the regeneration scheme which will create a more viable opportunity for developers/operators. Procurement frameworks are currently being researched with the view to taking a paper to Cabinet in the autumn to recommend a preferred approach to proceeding with a competitive developer selection process.

Agenda Item 3(c)

Governance Improvement Plan - Progress Report for Quarter 1 2025-26

Committee:	Audit and Accounts Committee
Date of Meeting:	30 September 2025
Report of:	Head of Transformation and Assurance
Portfolio:	Resources Portfolio

The following matter was considered by Cabinet at its meeting on 29 September 2025 and is submitted to Committee as required.

1 Purpose of Report

1.1 To advise Members on the progress in the delivery of the Governance Improvement Plan at the end of Quarter 1 2025-26.

2 Recommendations

2.1 To note the progress made in the delivery of the Governance Improvement Plan set out at **APPENDIX 1**.

Reasons for Recommendations

2.2 The information allows Cabinet to ensure that all appropriate steps are being taken to improve the Council's governance arrangements.

3 Key Issues

3.1 The findings of the annual review of the Council's governance arrangements for 2024-25 were reported to the Audit and Accounts Committee on 25 June 2025. The report included an action plan to address the findings.

3.2 This report sets out the progress made in delivering the action plan up to the end of quarter 1 of 2025/26. Of the 27 actions due to be completed, 48% have been completed or are on target.

4 Relationship to Corporate Priorities

4.1 Good governance and financial management specifically links to the Council's priority to be "an effective Council" and the objectives relating to:

- Value for money to local taxpayers.
- Good governance across the Council.

It also underpins the delivery of the Council's other corporate priorities and operational services.

5 Report Detail

5.1 The Council has a statutory responsibility to undertake an annual review of the effectiveness of its governance arrangements, which includes the system of internal control and to publish an "annual governance statement" with the annual accounts.

5.2 In reviewing the effectiveness of the governance arrangements, the Council has to identify any 'significant governance issues' and what action will be taken to address these. There is no single definition as to what constitutes a 'significant governance issue' and judgement has to be exercised. Factors used in making such judgements include:-

- the issue has seriously prejudiced or prevented achievement of a principal objective;
- the issue has resulted in a need to seek additional funding to allow it to be resolved, or has resulted in significant diversion of resources from another service area;
- the issue has led to a material impact on the accounts;
- the Chief Internal Auditor has reported on it as significant, for this purpose, in the Internal Audit Annual Report;
- the issue, or its impact, has attracted significant public interest or has seriously damaged the reputation of the Council;
- the issue has resulted in formal action being taken by the Chief Financial Officer and/or the Monitoring Officer.

5.3 The Annual Governance Statement (AGS) for 2024-25 was approved by the Audit and Accounts Committee on 25 June 2025. The statement sets out details of the review undertaken, the "significant governance issues" identified and the actions to be taken to address them. This includes the outstanding actions identified during the VFM review undertaken by the External Auditors.

5.4 This report provides an update on the progress in delivering the planned actions at the end of quarter 1 (30 June 2025). Details of the progress is given at **APPENDIX** 1 and overall performance is summarised in the table below:

Table 1: Summary of Progress - Governance Improvement Plan

Quarter					No longer applicable	Total Actions
	Action completed	Work on target	Work < 3 months behind schedule	Work > 3 months behind schedule	N/A	
2024/25	3	2	3	4	1	13
Q1 2025/26	3	5	6			14
TOTAL	**6 (22%)**	**7 (26%)**	**9 (33%)**	**4 (15%)**	**1 (4%)**	**27 due to date**

5.5 At the end of Quarter 1 of the 27 actions due for delivery:

- 13 (48%) have been completed or are in progress;
- 13 (48%) of actions are behind schedule; and
- 1 (4%) is no longer applicable/outstanding.

5.6 Steady progress continues to be made in completing the actions set out in the improvement plan.

6 Implications

6.1 Financial

There are no direct financial implications arising from the report.

6.2 Legal

None

6.3 Human Resources

None

6.4 Risk Management

A failure to deliver good governance, which includes the delivery of the improvement plan, has been included in the Council's Strategic Risk Register.

6.5 Equalities and Diversity

None

6.6 Health

None

6.7 Climate Change

None

7 Appendices

Appendix 1: Governance Improvement Plan - Summary of Progress

8 Previous Consideration

Cabinet - 29 September 2025 - Minute No TBC

9 Background Papers

Report to Audit and Accounts Committee 25 June 2025

Contact Officer:	Judith Aupers
Telephone Number:	01543 464411
Ward Interest:	All
Report Track:	Cabinet 29 September 2025 Audit and Accounts Committee 30 September 2025
Key Decision:	No

Governance Improvement Plan - Progress Report

Summary of Progress at 30 June 2025

Quarter	★	✓	▲	✖	No longer applicable	Total Number of Projects
	Action completed	Work on target	Work < 3 months behind schedule	Work > 3 months behind schedule	N/A	
2024/25	3	2	3	**4**	**1**	**13**
Q1 2025/26	3	5	6			**14**
Q2 2025/26						**5**
Q3 2025/26						**5**
Q4 2025/26						**3**
TOTAL	**6 (22%)**	**7 (26%)**	**9 (33%)**	**4 (15%)**	**1 (4%)**	**27 due to date**

Commentary on Progress

Steady progress continues to be made with 48% of actions either completed in full or on target. Progress on 48% of the actions continues to be impacted by capacity and the work on Local Government Reorganisation is exacerbating this.

No	Action	Lead Officer	Revised Timescale	Progress Update	Progress Rating
VFM	**Significant Governance Issues from the former VFM Improvement Plan**				
VFM1	**Financial Sustainability (Statutory Recommendation 1)**				
17.	Regular performance monitoring to be re-established with budget managers and Leadership Team.	Deputy Chief Executive (Resources) and S151 Officer	Quarter 3 2024/25	The outturn for 2024/25 has been completed and will be reported on shortly.	
26.	Lesson learnt exercise to be undertaken of implementation of the finance system	Deputy Chief Executive (Resources) and S151 Officer	Quarter 3 2024/25	Work on this has been deferred again due to the ongoing capacity issues in the Finance Team and the need to close down the accounts. It has now been rescheduled for Q3.	
27.	Training of managers in budget management and use of the new finance system.	Deputy Chief Executive (Resources) and S151 Officer	Quarter 3 2024/25	Completed	
28.	Review of Financial Regulations	Deputy Chief Executive (Resources) and S151 Officer	Quarter 1 - 2025/26	Work has not started on this due to other priorities taking precedence. This has been rescheduled for Q3.	
29.	Training for managers on Financial Regulations	Deputy Chief Executive (Resources	Quarter 2 - 2025/26		
54.	Implementation of remaining module of the finance system, ongoing development and maximising use of system functionality	Deputy Chief Executive (Resources) and S151 Officer	Quarter 2 - 2025/26		

No	Action	Lead Officer	Revised Timescale	Progress Update	Progress Rating
55.	Performance reporting for Cabinet and Scrutiny to be developed. This will be done alongside the review and development of performance and risk reporting.	Deputy Chief Executive (Resources) and S151 Officer	Quarter 2 - 2025/26		
42.	Follow-on zero-based budgeting session with managers to continue work started as part of the 2024/25 budget setting process	Deputy Chief Executive (Resources) and S151 Officer	Quarter 3 - 2025/26 for 26/27 budget setting		
VFM2	**Corporate Service Transformation and Efficiency Programme (Key Recommendation 1)**				
44.	Consultation and engagement to be embedded into the planning for the delivery of key projects where appropriate to ensure schemes meet community needs eg regeneration projects, redevelopment of play areas	Deputy Chief Executive (Resources) and Head of Transformation and Assurance	Quarter 1 - 2025/26	Work is ongoing with regard to undertaking consultation for specific projects but the development of the programme for the year has been delayed due to the work on LGR consultation taking priority	✓
VFM3	**IT / Technology (Key Recommendation 2)**				
19.	Update IT security policy and adopt a cyber security policy.	Head of Transformation and Assurance and Chief Technology Officer	Quarter 3 2024/25	Completed	★

No	Action	Lead Officer	Revised Timescale	Progress Update	Progress Rating
30.	Develop assurance reporting for IT eg report on outcome of annual health check/penetration testing to Leadership Team and Audit Committee	Head of Transformation and Assurance and Chief Technology Officer	Quarter 4 - 2024/25	Work has commenced on the IT Assurance report, but is behind schedule. This will now be reported in Q2.	
31.	Review of what we include in procurements re ICT controls and information governance	Head of Transformation and Assurance, Chief Technology Officer, Head of Law and Governance and Information Manager	Quarter 4 - 2024/25	Work is in progress, but behind schedule. This will now be completed in Q2	
VFM4	**Fraud (Key Recommendation 3)**				
56.	Assess fraud risks and include in risk registers as appropriate	Chief Internal Auditor & Risk Manager and Leadership Team	Quarter 4 - 2024/25	Work in progress as part of the development of directorate and operational risk registers,	
45.	Review Anti - Fraud and Bribery Policy	Chief Internal Auditor & Risk Manager	Quarter 1 - 2025/26	Work has not yet started on this due to the work on developing and embedding risk management across the Council. It has been rescheduled to Q3.	

No	Action	Lead Officer	Revised Timescale	Progress Update	Progress Rating
46.	Review of Confidential Reporting Policy	Chief Internal Auditor & Risk Manager	Quarter 1 - 2025/26	Work has not yet started on this due to the work on developing and embedding risk management across the Council. It has been rescheduled to Q3.	
47.	Assess compliance against Cipfa 2014 Code for Fraud and develop an action plan as necessary	Chief Internal Auditor & Risk Manager	Quarter 1 - 2025/26	Work has not yet started on this due to the work on developing and embedding risk management across the Council. It has been rescheduled to Q3.	
61.	Review the information we report on fraud work (including data matching) to the Audit Committee.	Chief Internal Auditor & Risk Manager	Quarter 1 - 2025/26	Work has not yet started on this due to the work on developing and embedding risk management across the Council. It has been rescheduled to Q3.	
VFM5	**Performance Management (Key Recommendation 4)**				
33.	Establish corporate project resources to support transformation work (funding allocated in 2024/25 budget)	Deputy Chief Executive (Resources) and S151 Officer and Head of Transformation and Assurance	Quarter 3 2024/25	Proposals for a Transformation Team were approved by Cabinet as part of the Transformation Strategy (5 December 2024). However, this work is under review in light of the Local Government Reorganisation (LGR) proposals. It was planned to report to Cabinet in Q1 on the future direction on transformation and LGR but the working groups supporting the development of the LGR model and proposals in Southern & Mid Staffordshire only met for the first time in June/July. It is now intended to provide Cabinet with an update report in Q2.	N/A

No	Action	Lead Officer	Revised Timescale	Progress Update	Progress Rating
34.	Review of all projects, the current governance arrangements and establish project reporting to Leadership Team	Deputy Chief Executive (Resources) and Deputy Chief Executive (Place)	Quarter 4 - 2024/25	Work on this has not yet commenced - review to be undertaken in Q1 to set the framework for 2025/26	
57.	Develop and adopt a performance management framework to establish golden thread from Corporate Plan to service plans through to employee reviews. Framework to include protocols for ensuring data quality	Head of Transformation and Assurance	Quarter 1 - 2025/26	Work has commenced on this and it is anticipated that this will be completed in Q3	
58.	Review our performance report style - delivery plans and KPIs. To consider the development of performance outcome measures	Head of Transformation and Assurance	Quarter 1 - 2025/26	This will be completed as part of the work on the performance management framework	
59.	Performance reporting for waste and leisure: • review of KPIs for monitoring and reporting on performance; • establish internal validation process of contract performance; and • review information reported to Cabinet/Scrutiny	Head of Transformation and Assurance, Head of Operations and Head of Wellbeing	Quarter 1 - 2025/26	The waste contract performance reporting has been reviewed and processes are in place to validate the contractor's data. The contractor will be required to present an annual report to the Scrutiny Committee in Q3 for the preceding year. Annual performance reporting for the leisure the contract has also been reviewed. The contractor is to be asked to present their report to the Scrutiny Committee in Q3.	

No	Action	Lead Officer	Revised Timescale	Progress Update	Progress Rating
32.	Establish a Corporate Project Management Methodology. Provide templates, guidelines, and training for key officers (LT, Service Managers and key Principal Officers/Team Leaders).	Deputy Chief Executive (Resources) and S151 Officer and Head of Transformation and Assurance	Quarter 2 - 2025/26		
VFM6	**HR related issues (Improvement Recommendations 1 and 3)**				
23.	Complete review of hybrid working. This will inform the development of the workforce strategy and the review of the Code of Conduct as well as support the development of an asset strategy.	Head of Transformation and Assurance and HR Manager	Quarter 3 2024/25	Report is to be discussed at Leadership Team on 15 July 2025	✓
22.	Establish our culture, values and type of organisation we want to be. This work will inform the following actions	Deputy Chief Executive (Resources) and S151 Officer and Head of Transformation and Assurance	Quarter 4 - 2024/25	Put on hold pending further discussion in light of Local Government Reorganisation. Considering a light touch approach.	✗
48.	Develop a hybrid working policy and review other related policies and processes.	Head of Transformation and Assurance and HR Manager	Quarter 2 - 2025/26		

No	Action	Lead Officer	Revised Timescale	Progress Update	Progress Rating
49.	Review and update the Employee Code of Conduct	Head of Transformation and Assurance and Head of Law and Governance	Quarter 3 2025/26		
62.	Development of a workforce strategy that links to long term transformation/shared services	Head of Transformation and Assurance and HR Manager	Quarter 4 - 2025/26		
VFM7	**Risk Management (Improvement Recommendation 2)**				
24.	Training for Leadership Team, managers, team leaders/principal officers on risk management	Head of Transformation and Assurance and Chief Internal Auditor & Risk Manager	Quarter 4 - 2024/25	Completed	★
35.	Develop risk registers for each Directorate and ICT	Deputy Chief Executive (Resources), Deputy Chief Executive (Place) and Head of Transformation and Assurance	Quarter 1 - 2025/26	The risk registers are being developed. A first draft of the risks has been completed but they need to be scored and action plans prepared	✓

No	Action	Lead Officer	Revised Timescale	Progress Update	Progress Rating
36.	Establish escalation process between other risk registers and the SRR eg services, projects	Head of Transformation and Assurance and Chief Internal Auditor & Risk Manager	Quarter 1 - 2025/26	This is being developed as part of the work on the Strategic Risk Register, the Directorate Risk Registers, etc.	✓
VFM8	**Procurement and Contract Management (Improvement Recommendation 5)**				
15.	Update the contracts register and ensure it is compliant with transparency requirements	Head of Transformation and Assurance and Leadership Team	Quarter 4 - 2024/25	Work on this has slipped and will now commence in Q2.	✗
39.	Provide training for managers on procurement and contract management	Head of Transformation and Assurance	Quarter 1 - 2025/26	Training on Procurement and the new Regulations was completed in Q4	★
50.	Work with managers and the County's Procurement Team to develop a procurements pipeline	Head of Transformation and Assurance and Leadership Team	Quarter 3 2025/26		
51.	Process to be established for publication of key data on the Council's website to meet transparency requirements re spend data, contracts register	Deputy Chief Executive (Resources) and Head of Transformation and Assurance	Quarter 3 2025/26		

No	Action	Lead Officer	Revised Timescale	Progress Update	Progress Rating
VFM9	**Other Related Actions**				
41.	Preparation of a transformation plan for Development Management to further reduce the backlog of planning applications and to manage this within the approved budget. (From AGS 2023-24)	Head of Economic Development and Planning	Quarter 1 - 2025/26	The review of Development Management has been completed and a transformation plan has been produced.	★
60.	Review of Code of Governance	Head of Transformation and Assurance	Quarter 1 - 2025/26	Work is in progress. The Code has been reviewed but Cipfa have recently issued updated guidance and this needs to be reflected in the revised Code of Governance. It is intended to complete the review in Q2	✓
53.	Review of Scheme of Delegations as part of shared services transformation. (From AGS 2023-24)	Monitoring Officer and Leadership Team	Quarter 3 2025/26		
52.	Establish an inventory of key policies and a programme of periodic reviews	Leadership Team	Quarter 4 - 2025/26		
63.	Development of Assurance Model	Head of Transformation and Assurance and Chief Internal Auditor & Risk Manager	Quarter 4 - 2025/26		

Appendix 1

No	Action	Lead Officer	Revised Timescale	Progress Update	Progress Rating
	New Significant Governance Issues Arising from the 2024/25 Governance Review				
GOV	**Governance Framework**				
GOV1	Training and reminders for managers on good governance and key components of the framework	Deputy Chief Executive (Resources), Head of Transformation and Assurance and Head of Law and Governance	Initial session Quarter 2 - 2025/26		
GOV2	Monitoring compliance with the governance framework	Deputy Chief Executive (Resources), Head of Transformation and Assurance and Head of Law and Governance	Mid Year Review to be undertaken in Q2		

Agenda Item 3(d)

Internal Audit Charter, Strategy and Quality Assurance and Improvement Programme

Committee: Audit and Accounts Committee

Date of Meeting: 30 September 2025

Report of: Chief Internal Auditor and Risk Manager

Portfolio: Resources Portfolio

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1 Purpose of Report

1.1 To present to the Audit and Accounts Committee the updated Internal Audit Charter and updated Quality Assurance and Improvement Programme (QAIP) a new Internal Audit Strategy. These are key documents for the management and operation of the Internal Audit Section and are requirements of the Global Internal Audit Standards in the UK Public Sector (GIAS (UK Public Sector)).

2 Recommendations

2.1 The Audit Committee approve the updated Internal Audit Charter

2.2 The Audit Committee note the contents of the updated Quality Assurance and Improvement Programme and the Internal Audit Strategy.

Reasons for Recommendations

2.3 The Audit Committee is required under GIAS (UK Public Sector) to approve the Internal Audit Charter and to review the Internal Audit Strategy and QAIP as part of their role in the oversight of the Internal Audit function.

3 Key Issues

3.1 The Internal Audit Charter is a formal document required by the GIAS (UK Public Sector) which sets out the purpose, commitment to compliance with the Standards, the mandate, responsibilities and expectations of management support for the Internal Audit activity at the Council, and the organisational position and reporting relationships of Internal Audit. The Charter covers the authority and access rights to allow Internal Audit to carry out its role at the Council. It also sets out the relationships between Internal Audit, Management and Members.

3.2 GIAS (UK Public Sector) has introduced a requirement for the Internal Audit Section to have implement a strategy for the internal audit function that supports the strategic objectives and success of the organisation and aligns with the expectations of the Audit Committee, senior management, and other key stakeholders.

3.3 The Council's Internal Audit Section is required by the GIAS (UK Public Sector) to have a Quality Assurance and Improvement Programme (QAIP) which sets out how the section will assess its conformance with the Standards and to provide a mechanism to assess the effectiveness and efficiency of the Internal Audit function and where necessary identify opportunities for improvement. The QAIP sets out the performance management framework for Internal Audit and its provision for ensuring the staff remain up-to-date and adequately trained.

4 Relationship to Corporate Priorities

4.1 The system of internal control reviewed by Internal Audit is a key element of the Council's corporate governance arrangements which cuts across all corporate priorities.

5 Report Detail

5.1 Management are responsible for the control environment and should set in place policies, procedures, and controls to help ensure that the system is functioning appropriately. The Charter sets up the access rights and authority for Internal Audit to carry out its role and the Internal Audit Strategy ensures that the objectives of Internal Audit are in line with the Council's objectives. The QAIP helps to ensure that the Internal Audit Team is effective.

5.2 The Internal Audit Charter is a key requirement of the GIAS (UK Public Sector)). The Charter is a formal document that defines Internal Audit's purpose, mandate, and responsibility. The internal audit charter establishes the service's position within the organisation; authorises access to records, personnel, and physical properties relevant to the performance of engagements; and defines the scope of internal audit activities. It also sets out expectation of management in relation to the support for and governance of Internal Audit at the Council.

5.3 The Charter was last updated in 2023. The Public Sector Internal Audit Standards have updated the Charter requirements and introduced the need to specify the mandate for Internal Audit. The Charter has been updated to take into account the new requirements. The Audit Committee would normally be required to agree and set the mandate for Internal Audit but as a Council the authority and requirement for an Internal Audit function is set out in legislation specifically the Local Government Act 1974 and the Accounts and Audit Regulations 2015 therefore the details of the mandate is already in place. The mandate is included in the Charter and will be approved as part of that document.

5.4 To support the successful delivery of Internal Audit in Councils and to clarify arrangement under the GIAS (UK Public Sector). Cipfa have produces a Code of Practice for the Governance of Internal Audit in UK Local Government. The Charter has been updated to confirm the Council's commitment to follow the requirements contained within it.

5.5 The Audit Committee and Leadership Team are required to approve the Charter in line with GIAS (UK Public Sector).

5.6 GIAS (UK Public Sector) has introduced a requirement to have an Internal Audit Strategy for the function that supports the strategic objective and success of the organisation and aligns with the expectations of the Audit Committee, Senior Management and other key stakeholders.

5.7 The Internal Audit Strategy sits between the Charter setting out the fixed elements of the structure and purpose of Internal Audit and the Internal Audit Methodology and Plan which controls the day-to-day work of the team. The Strategy will give high level direction for 3-5 years. The Internal Audit Strategy for the Council is a short one-page document setting out the purpose, strategic objectives, a summary SWOT analysis of the function and a summary of the audit themes that will influence the areas of Audit Work that will be delivered in the Audit Plan. The Strategy also has the high-level risk register for Internal Audit as an attachment.

5.8 The Internal Audit Strategy is required to be discussed periodically with the Audit Committee and Leadership Team to ensure that it aligns with the Councils aims and objectives.

5.9 The Chief Internal Auditor is required to oversee the quality of Internal Audit work and ensure that it is in conformance with GIAS (UK Public Sector) requirements. As part of the there is a need produce a quality assurance and improvement program which is designed to evaluate and promote the internal audit function's conformance with the Standards, achievement of performance objectives, and pursuit of continuous improvement. The program is required to include internal and external assessments.

5.10 The current QAIP was produced and presented to Audit Committee in 2023 and has been updated to reflect the requirements of GIAS (UK Public Sector). The QAIP sets out the way the service will monitor its conformance with GIAS (UK Public Sector)and the quality of its work. It also sets out the key performance indicators that have been agreed for the team. These include key performance indicators that will be reported to the Audit and Accounts Committee as well as others which will be used by the Chief Internal Auditor and Risk Manager on a day-to-day basis.

5.11 The Audit Committee are required by GIAS (UK Public Sector) to have oversight of the QAIP and to receive annual reports on the internal assessment of conformance with the standards and quality assessments alongside any action plans to improve performance of the team. In addition the Audit Committee are required to receive the results of the External Quality Assessments when these are completed.

5.12 Leadership Team also have a duty to provide input on the performance of the team and to ensure that the core governance arrangements for Internal Audit are in place to provide and effective high-quality service to the Council.

6 Implications

6.1 Financial

None

6.2 Legal

None

6.3 Human Resources

None

6.4 Risk Management

None

6.5 Equalities and Diversity

None

6.6 Health

None

6.7 Climate Change

None

7 Appendices

Appendix 1: Internal Audit Charter

Appendix 2: Internal Audit Strategy

Appendix 3: Quality Assurance and Improvement Programme

8 Previous Consideration

None

9 Background Papers

IIA Global Internal Audit Standards

IASAB Application Note: Global Internal Audit Standards in the UK Public Sector

Cipfa Code of Practice for the Governance of Internal Audit in UK Local Authorities

Contact Officer:	Stephen Baddeley
Telephone Number:	01543 464415
Ward Interest:	All
Report Track:	Audit and Accounts Committee 30 September 2025 (Only)
Key Decision:	No

Internal Audit Charter

September 2025

working together

1 Introduction

1.1 The Internal Audit Charter is a formal document that defines Internal Audit's purpose, authority and responsibility. The charter establishes Internal Audit's position within the organisation, including the nature of the Chief Internal Auditor's functional reporting relationship with the Audit Committee; authorises access to records, personnel and physical properties relevant to the performance of engagements; and defines the scope of Internal Audit's activities. It provides a framework for the conduct of the service and has been approved by the Council's Leadership Team and the Audit Committee[1].

2 Mandate for Internal Audit

2.1 The requirement for an Internal Audit function derives from local government legislation, including section 151 of the Local Government Act 1972 which requires that all Local Authorities must "make arrangements for the proper administration of their financial affairs".

2.2 More specific requirements are set out in the Accounts and Audit Regulations 2015 which require the Council to "undertake an effective Internal Audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector Internal Auditing standards or guidance". This is reinforced in the Council's Financial Regulations.

2.3 For Local Authorities the relevant standards are considered to be the:

- Global Internal Audit Standards (GIAS),
- IASAB Application Note: Global Internal Audit Standards in the UK Public Sector (Application Note)
- CIPFA Code of Practice for the Governance of Internal Audit in UK Local Government.

Collectively these can be referred to as the Global Internal Audit Standards in the UK Public Sector (GIAS (UK Public Sector)).

3 Purpose of Internal Audit

3.1 The definition provided in the GIAS (UK Public Sector) is:

"An independent, objective assurance and advisory service designed to add value and improve an organization's operations. It helps an organization accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of governance, risk management, and control processes."

[1] The term Audit Committee is used throughout the document - this will refer to the Audit & Governance Committee at Cannock Chase DC and the Audit & Accounts Committee at Stafford BC

3.2 Internal Audit is therefore an assurance function which primarily provides an independent and objective opinion to the Council on its governance arrangements and internal controls.

3.3 The Internal Audit Section does this by conducting an independent appraisal of all the Council's activities, financial and otherwise. It provides a service to the whole of the Council and to all levels of management.

3.4 Domain I of GIAS (UK Public Sector) sets out the purpose of Internal Audit in the following statement:

"*Internal auditing strengthens the organisation's ability to create, protect, and sustain value by providing the board*[2] *and management with independent, risk-based, and objective assurance, advice, insight, and foresight.*

Internal auditing enhances the organisation's:

- *Successful achievement of its objectives.*
- *Governance, risk management, and control processes.*
- *Decision-making and oversight.*
- *Reputation and credibility with its stakeholders.*
- *Ability to serve the public interest.*

Internal auditing is most effective when:

- *It is performed by competent professionals in conformance with the Global Internal Audit Standards, which are set in the public interest.*
- *The internal audit function is independently positioned with direct accountability to the board.*
- *Internal auditors are free from undue influence and committed to making objective assessments."*

4 Objectives of Internal Audit

4.1 The objective of the Internal Audit Section is to give assurance to the Council on the adequacy of its governance arrangements. The key elements of this are:

- To provide advice and support to ensure an effective control environment is maintained including completeness, reliability and integrity of financial, performance, risk and other management information and the methods for safeguarding assets;

[2] The term board is used in the standards to refer to the highest level of the organisation charged with governance. This could be Full Council or Cabinet but in most cases will refer to the Audit Committee when used in this Charter.

- To contribute to the achievement of corporate objectives by recommending improvements in control and performance of the systems established;

- To ensure compliance with corporate and departmental policies and procedures and legislative requirements; and

- To provide advice and guidance to ensure Leadership Team have developed effective arrangements to promote appropriate ethics and values within the Council and arrangements to prevent and detect fraud and corruption, this will include input into the key policies such as the Code of Conduct, Financial Regulations and Anti-fraud & Bribery Frameworks.

5 Scope & Authority of Internal Audit

5.1 All of the Council's activities, regardless of funding source, may be subject to review by Internal Audit. Internal Audit work will cover all of the operational and management controls within the Council. This does not imply that all systems will be subjected to review in any given year, but that all systems will be included in the audit planning process and hence be considered for review following the assessment of risk.

5.2 The scope of audit work extends to services provided through partnership arrangements (including Shared Services). The Chief Internal Auditor will decide, in consultation with all parties, whether Internal Audit will conduct the work to derive the required assurance themselves or rely on assurance provided by other auditors. Where relevant, appropriate access rights will be negotiated and included in contracts and partnership agreements to ensure that Internal Audit can obtain access to the personnel and records within the partner organisation to obtain the necessary assurances.

5.3 The Councils aim to develop fully shared services with the exception of Housing at CCDC and Elections at both Councils. The Councils are currently in a period of transition with Heads of Service and most Service Managers [3]fully shared with work planned to transform and fully integrate services below each Service Manager to follow; however, the extent of transformation for teams is currently under review due to the impact of the pending Local Government Reorganisation. Wherever possible audits will aim to cover both Council's provision of the service within one audit review.

5.4 The Internal Audit Section will consider the adequacy of the controls established by managers to secure propriety, economy, efficiency and effectiveness in all areas.

[3] There are some exceptions such as planning where separate Service Managers have been retained in the current structure

5.5 It is not the remit of the Internal Audit Section to question the appropriateness of policy decisions. However, the Section is required to examine the management arrangements of the Council by which such decisions are made, monitored and reviewed, how policies are applied by the Council and also compliance with agreed policies.

5.6 The Internal Audit Section may also conduct any special reviews, provide independent and objective services, such as advsiory and fraud related work as requested by Management. There will always be due consideration in planning this work to ensure that the Section maintains its objectivity and independence. The impact of taking on additional large pieces of work in addition to the agreed audit plan will be considered and where necessary reported to the Head of Transformation & Assurance and the Audit Committee for approval.

5.7 Internal Audit does not have responsibility for the prevention and detection of fraud or corruption. It is the responsibility of all Managers to ensure appropriate procedures are put in place to prevent and detect fraud. Internal Auditors should, however, be alert in all engagements to risks and exposures that could allow fraud or corruption to occur and to any indications that fraud or corruption may have been occurring.

5.8 In line with the Council's Anti-fraud and Bribary Framework, the Chief Internal Auditor should be notified of all suspected or detected fraud, corruption or impropriety within the Council. Where relevant the Internal Audit Section will advise and assist Managers in the investigation of the fraud and corruption.

6 Responsibility of Internal Audit

6.1 The Council has a responsibility for conducting, at least annually, a review of the effectiveness of the governance arrangements and producing an Annual Governance Statement. The review of the effectiveness of the governance arrangements is informed by:

- the work of the Internal Auditors;
- information from the managers within the authority who have responsibility for the development and maintenance of governance arrangements; and
- comments made by the external auditors and other review agencies and inspectorates.

6.2 To assist with this review the Chief Internal Auditor will produce an annual Internal Audit report summarising the areas that have been subject to Internal Audit review in the year. This annual report will include a conclusion, based on the areas examined and other information, stating whether the Council's governance arrangements, including those for economy, efficiency and effectiveness, are adequate and have been properly applied in the year.

6.3 In order to provide the required conclusion, the Internal Audit Section will undertake a programme of work on the advice of the Chief Internal Auditor. The programme of work will aim to achieve the following objectives:

- to appraise the soundness, adequacy, and application of the whole internal control system;
- to ascertain the extent to which the systems of internal control ensure compliance with current policies and procedures;
- to ascertain the extent to which assets and interests entrusted to or funded by the Council are properly controlled and safeguarded from losses arising from fraud, irregularity or corruption;
- to ascertain that accounting and other information is reliable as a basis for the production of accounts, and financial, statistical and other returns;
- to ascertain the integrity and reliability of financial and other information provided to management, including that used in the decision making processes;
- to ascertain that systems of control are laid down and operate to promote the economic and efficient use of resources;
- to investigate, where appropriate, frauds or significant breaches of the internal control system.

6.4 Managers, and not Internal Audit, have ultimate responsibility for ensuring that internal controls throughout the Council are adequate and effective. This responsibility includes the duty to continuously review internal controls and ensure that they remain suitable in design and effective in operation. The existence of Internal Audit does not diminish the responsibility of management to establish and maintain systems of internal control to ensure that activities are conducted in a secure, efficient and effective manner.

6.5 Responsibility for the response to advice and recommendations of Internal Audit lies with management, who either accept and implement the advice or formally reject it accepting the risks involved in doing so. Where Internal Audit give advice and make recommendations comments are given without prejudice to the right of Internal Audit to review and offer an conclusion on the relevant policies, procedures and operations at a later stage. The Audit Committee will be informed of areas where Internal Audit believe managers are accepting a level of risk that is unacceptable.

7 Statutory Requirement and Standards of Approach

7.1 The work of the Internal Audit Section will be performed with due professional care and in accordance with the Accounts and Audit Regulations 2015 (as amended), the GIAS (UK Public Sector) and any subsequent guidance which updates or replaces these.

7.2 The Internal Audit Section will adopt a predominantly risk based systems approach to auditing in order to meet its primary objective of reviewing the governance arrangements of the Council. In undertaking its work the Section will:

- identify all elements of control systems on which it is proposed to place reliance;
- evaluate those systems, identify inappropriate or inadequate controls and recommend improvement in procedures or practices;
- provide advice on the management of risk, predominantly but not exclusively surrounding the design, implementation and operation of systems of internal control;
- produce clear reports that provide management with a conclusion on the soundness, adequacy and application of internal controls;
- ascertain that those systems of internal control are designed and operate to achieve the most economic, efficient, and effective use of resources;
- draw attention to any apparently uneconomical or unsatisfactory results flowing from decisions, practices or policies;
- contribute to the general management and conduct of business through the provision of expertise on appropriate working-groups and participation in ad-hoc exercises, subject to adequate resources being available in the audit plan; and
- liaise with External Auditors.

7.3 All Internal Auditors working in Local Government are required by the Application Note to comply with the Nolan Principles of Selflessness, Integrity, Objectivity, Accountability, Openness, Honesty, Leadership in addition to the Ethical and Professional requirements set out in Domain II of GIAS in addition to any requirements placed on them by the Council or any other Professional Body that they are members of.

7.4 GIAS sets out 5 key principles for Ethics and Professionalism

- Demonstrate Integrity
- Maintain Objectivity
- Demonstrate Competency
- Exercise Due Professional Care
- Maintain Confidentiality

7.5 The Internal Audit Section will also work in accordance with the standards set out in GIAS (UK Public Sector) and the CIPFA Code of Practice for the Governance of Internal Audit in UK Local Government.

8 Independence of Internal Audit

8.1 The Internal Audit Section will remain independent of the systems and procedures which are subject to its review. Internal Audit will also remain free from interference by any element of the Council and the scope of its work will not be restricted in any way.

8.2 To enable the auditors to perform their duties in a manner which facilitates impartial and effective professional judgements and recommendations Internal Audit staff will not be responsible for activities outside of Internal Audits main responsibilities. All audit staff will act with due professional care ensuring that they are fair and objective, free from any conflicts of interest and abide by professional standards and guidelines.

8.3 In seeking to provide an independent and objective opinion it is accepted that, being located within the organisation, the Internal Audit function cannot be wholly independent of all management. Internal Audit's independence will therefore be achieved through its organisational status and from the fact that the Chief Internal Auditor has alternative reporting lines which can be used if necessary to report information.

8.4 The Chief Internal Auditor reports to the Head of Transformation & Assurance but has the right to report directly to the s151 Officer; Chief Executive; Monitoring Officer; Chair of the Audit Committee or External Auditor where it is deemed necessary. The Head of Transformation and Assurance has other areas of responsibility which may compromise their independence when these areas are subjected to audit, where this occurs the Chief Internal Auditor will look to report significant issues directly to the Deputy Chief Executive (Resources).

8.5 The Chief Internal Auditor has operational responsibility for Risk Management, Insurance and Health & Safety for both Councils. Where these areas are to be audited the Chief Internal Auditor will act as the client and the Principal Auditor will lead the audit reporting directly to the Head of Transformation and Assurance. Wherever possible an external contractor will be asked to carry out to the audit to bring further independence to the review.

8.6 The Chief Internal Auditor will make the Audit Committee aware if the independence of Internal Audit is impaired or appears to be impaired. The nature of such a disclosure will depend upon the nature of the impairment.

8.7 Internal Audit staff are often consulted during system, policy or procedure development. This is good practice as it enables comments to be made on potential control weaknesses and tries to ensure that systems, policies or procedures are adequate prior to be being introduced. However, this does not preclude Internal Audit staff from reviewing and making comments for improvements during routine audits or other reviews where they were consulted during the system, policy or procedure development stage.

8.8 The Internal Audit Section determines its work priorities in consultation with Leadership Team, the s151 Officer and the Audit Committee.

8.9 The Chief Internal Auditor reports to the Audit Committee in relation to the delivery of the Internal Audit Plan, the Internal Audit Annual Report and periodic updates of Internal Audit work.

8.10 The Chief Internal Auditor is responsible for the content of all written reports produced by the Section. The Chief Internal Auditor has the right to report in his own name and offer an audit conclusion without "fear or favour" to all officers and members and in particular to those charged with governance at the Council.

9 Authority and Rights of Access

9.1 In order to perform their duties Internal Audit has the authority, as set out in the Council's Financial Regulations, to:

- enter at all reasonable times, any Council premises or land;
- have access to all records, documents, correspondence and computer systems relating to the Council and its activities;
- require and receive such explanations as necessary concerning any matter under examination;
- require any employee of the Council to produce records, cash, stores or any other Council property under their control, necessary to carry out their duties;
- have the right to direct access to the s151 Officer; Chief Executive; Chair of the Audit Committee, Leader of the Council and External Auditors, where it is deemed necessary.

These powers are supported by the Accounts & Audit Regulations 2015.

9.2 Where necessary such rights of access may be called upon and should be granted to Internal Auditors on demand and not subject to prior notice or approval.

9.3 All employees are required to assist Internal Audit in fulfilling its roles and responsibilities.

9.4 The Internal Audit Section will comply with any requests from External Auditors for access to any information, files or working papers obtained or prepared during the audit work that they need in order to discharge their responsibilities.

10 Objectivity & Confidentiality

10.1 Internal Auditors must demonstrate the highest level of professional objectivity in gathering, evaluating and communicating information about the function or process being examined. They must make a balanced assessment of all relevant circumstances and not be unduly influenced by their own interests or by others in forming judgements.

10.2 All records, documentation and information accessed in the course of undertaking Internal Audit activities shall be used solely for that purpose. The Chief Internal Auditor and individual Internal Auditors (including contractors and external providers performing work on behalf of Internal Audit) are responsible and accountable for maintaining the confidentiality of the information they receive during the course of their work.

10.3 All Internal Audit reports are confidential and written for management however they may be requested by the public under freedom of information legislation. The Chief Internal Auditor must be consulted before making the report available under the Freedom of Information Act and where necessary elements of the report can be redacted.

10.4 The Chief Internal Auditor should also be consulted before any Internal Audit Report or extracts from it are included in a committee report or released to any other party. Information/reports may be subject to applicable exemptions under the Act and there may be a requirement to apply redactions where a report is being issued.

11 Internal Audit Resources

11.1 The Council has a duty to provide sufficient resources to allow an adequate and effective Internal Audit service to be provided. Where it is felt that the resources are inadequate to meet the objectives of the Internal Audit Section, the Chief Internal Auditor in conjunction with the Head of Transformation and Assurance, will formally report this to the s151 Officer, Chief Executive and the Audit Committee.

11.2 The staffing structure of the section will comprise a mix of professional and technician posts in order to provide a wide knowledge and skills base.

11.3 The Chief Internal Auditor will hold a relevant professional qualification (CMIIA, CCAB or equivalent) and be suitably experienced. The s151 Officer has the right to be involved in the recruitment and selection of the Chief Internal Auditor.

11.4 The Chief Internal Auditor is responsible for ensuring that Internal Auditors receive appropriate training and experience to fulfil their duties and that levels of competence are maintained via the use of continual professional development.

11.5 Where necessary access to appropriate specialists from other departments or external sources should be made available to the Internal Audit Section to assist in any audit or investigation requiring detailed specialist knowledge.

12 Internal Audit Management

12.1 The Chief Internal Auditor is responsible for the day-to-day management of the Internal Audit Section and fulfils the requirements of the "Chief Audit Executive" role required by the GIAS (UK Public Sector). The Chief Internal Auditor will ensure conformance with the requirements of Domain IV: Managing the Internal Audit Function and Domain V: Performing Internal Audit Services of GIAS (UK Public Sector):

- prepare an audit plan to review all relevant areas, and to update the plan regularly to account for changes in Council priorities and risks. The plans will be presented to the Audit Committee annually;
- manage a portfolio of work for each auditor to achieve the annual audit plan;
- ensure the issue of an Audit Planning Memorandum for each assignment undertaken setting out the scope and objectives of the work, timescales and reporting arrangements;
- ensure that relevant testing is carried out on which sound judgements can be based;
- ensure that work is undertaken, completed and issued in a timely manner;
- ensure that a written report is produced for each assignment giving a conclusion on the control environment and identifying actions to address any weaknesses;
- ensure that follow-up work is undertaken, where appropriate, to monitor the implementation of agreed management actions;
- ensure that all audit work is completed to high standards in accordance with relevant professional standards;
- establish and maintain effective relationships with managers of all levels and obtain feedback from them on the work of the section including the use of user satisfaction surveys;
- monitor the work of the Audit Committee and consider, where appropriate, whether changes need to be made to the Internal Audit Plan as a result of the issues arising from the work of the Audit Committee.
- establish and maintain effective relationships with the External Auditors;
- monitor the effectiveness of the service delivered to clients and compliance with relevant standards:
- undertake an annual review of the development and training needs of Internal Audit employees and arrange for appropriate training to be provided to address the needs where possible: and
- develop and maintain a Quality Assurance and Improvement Programme covering all aspects of Internal Audit Activity.

13 The Internal Audit Plan

13.1 The work of the Internal Audit Section is based on the delivery of a risk based Audit Plan and is conducted on a predominantly risk based systems audit approach. The Section prepares a new Audit Plan each year in line with the requirements of the GIAS (UK Public Sector).

13.2 The Audit Plan is derived from all of the areas that have been identified for review following an assessment of the risks relating to each area. This is referred to as the "Audit Universe".

13.3 Account is taken of the risks identified in the Council's strategic risk register and from other sources of assurance such as external inspections and performance management information. Internal Audit also undertakes its own assessment of the risks inherent in the potential areas for audit review based on a number of criteria adapted from a risk scoring model developed by the Institute of Internal Auditors.

13.4 Each area of activity is scored across a range of criteria which include income, expenditure, complexity of regulations, sensitivity of the system, and known issues/weakness.

13.5 The resulting scores are banded into three risk categories

- High
- Medium; and
- Low.

13.6 The risk scores are reviewed each year. The review results in some scores increasing, some decreasing and some remaining unchanged. This in turn has an effect on the risk category assigned to each area, for example a medium risk this year could become a high risk or a low risk next year.

13.7 Once the risk scores have been updated the audits are ranked in accordance with the risk scores and this is compared to the resources available within the Section to determine the areas that can be reviewed in the year. The Section will usually review all High Risk areas and a selection of Medium Risk areas each year.

13.8 Discussions will be held with all members of Leadership Team each year to obtain input into the identification of the Audit Universe and in the compilation of risk scores. In addition views on the timings of reviews will also be sought from the relevant member of Leadership Team.

13.9 Where emerging risks become dominant or the Council is going through a major period of change the Chief Internal Auditor can determine, in consultation with the Head of Transformation & Assurance and/or the s151 Officer, that the focus of the Audit Plan is based on the emerging risks and set-aside all or part of the Audit Universe assessment of risk as appropriate.

13.10 The Internal Audit Plan is presented to the Audit Committee for approval, usually in March each year.

13.11 In addition to the main Internal Audit Plan a separate IT Audit plan is produced and reported to the Audit Committee. This will cover the key technical IT areas.

13.12 Where resources allow and the team have the relevant skills the Internal Audit Section may provide work for other organisations. This can include supporting neighbouring authorities with reviews where additional independence is required or to support other key organisations for the Council. Any such work will be notified to the Audit Committee and managed to reduce any material impact on the Teams ability to provide its core responsibilities to Cannock Chase DC and Stafford BC.

14 Other Operational Work

14.1 In addition to the delivery of the Internal Audit Plan and following-up the implementation of recommendations made the section also carries out some other operational work. The main types of other operational work are categorised as follows

- **Ad-Hoc Advice** – this is the answering of queries from managers and other employees normally relating to the application of financial regulations, corporate policies or other procedures. These are normally small pieces of work taking less than 2 hours to complete.
- **Consultancy** – consultancy work is something which is a bit more detailed than the provision of ad hoc advice and will take longer to complete. Consultancy work usually comes from a request from management for Internal Audit to look at an area or provide more detailed advice. Typical examples include – review of changes to processes to ensure adequate controls are built into the system or a review of a minor control failure. Consultancy assignments can range from half a day to several weeks work and require the approval of the Chief Internal Auditor.
- **Special Investigations** – These are more detailed reviews into control failures, suspected breaches of financial regulations, fraud & corruption offences or other disciplinary offences which involve the misuse of Council assets.
- **Value-for-Money (VFM) Reviews** – These are specific reviews to determine whether Council processes and systems are providing value-for-money. Due to limited capacity in the team it is now rare for specific VFM Reviews to be carried out by Internal Audit. (However Internal Audit does have consideration to VFM factors during planned audit work and in the making of recommendations).

15 Reporting Lines

15.1 The Chief Internal Auditor reports to the Head of Transformation and Assurance for line management purposes. However, alternative reporting lines are available to the Chief Internal Auditor where these are deemed necessary as set out in 8.4.

15.2 The Chief Internal Auditor will report to the Audit Committee on the section's performance in terms of the Internal Audit Plan and the reporting of the outcome of the work including the issuing of an annual report and conclusion.

15.3 The Chief Internal Auditor will present the annual audit plan to members of Leadership Team, the s151 Officer and the Audit Committee. This plan will be approved by both Councils Audit Committee.

15.4 An Annual Report will be presented to the Audit Committee covering the work of the Internal Audit Section at the conclusion of the year. This report will also be a key source of assurance for the Council's Annual Governance Statement (AGS) and must be presented no later than the meeting at which the AGS is considered and approved.

15.5 The Chief Internal Auditor will monitor and report on the work of the team on a regular basis. Regular reports outlining progress against the Internal Audit Plan and summarising the assurances given for completed audits will be presented to the Audit Committee.

15.6 The Internal Audit Section will produce a written report for all assignments addressed to the relevant Head of Service. Where it is relevant reports may be addressed to Leadership Team or the Chief Executive/Deputy Chief Executives.

15.7 The Chief Internal Auditor will be responsible for reviewing the implementation of recommendations. The Audit Committee will be informed of the results of all Internal Audit work carried out to follow-up recommendations.

15.8 Periodic reports on the implementation of recommendations will be presented to Leadership Team. At the Chief Internal Auditor's discretion, the failure to implement fundamental recommendations or a significant number of recommendations will be reported to the s151 Officer, Monitoring Officer, Deputy Chief Executives, Chief Executive, and relevant members of Leadership Team.

15.9 The Chief Internal Auditor will report to the s151 Officer any serious weaknesses or significant fraud identified from the course of Internal Audit work or reported to Internal Audit. The matter may also be reported to the Chief Executive, Monitoring Officer, relevant member of Leadership Team, the External Auditors and the Audit Committee as appropriate.

16 Quality Assurance and Improvement Programme

16.1 The Chief Internal Auditor will develop and maintain a Quality Assurance and Improvement Programme (QAIP) in accordance with GIAS (UK Public Sector).

16.2 The QAIP will form the basis of the annual review of the system of Internal Audit as required by the GIAS (UK Public Sector).

16.3 The QAIP will show conformance with the Standards and will offer explanations where conformance is not achieved. An action plan may be developed as a result of the QAIP to achieve or improve levels of conformance. The outcome of the review and any resulting action plan will be reported to the Audit Committee and a statement regarding conformance with the GIAS (UK Public Sector) will be included in the Internal Audit Annual Report.

16.4 An independent external review of Internal Audit will be carried out as part of the QAIP at least once every five years. The Head of Transformation and Assurance and/or s151 Officer will act as sponsor to agree the scope and nature of the external review with the Chief Internal Auditor and the external reviewer.

16.5 Where non-conformance with GIAS (UK Public Sector) impacts on the overall scope or operation of Internal Audit activity the nature of the impact will be disclosed to the Audit Committee. Serious deviations from conformance will need to be considered for inclusion in the Council's Annual Governance Statement.

17 Relationship With Elected Members

17.1 The Head of Transformation and Assurance and the Chief Internal Auditor will maintain a working relationship with the Chair and other members of the Audit Committee. The Chief Internal Auditor will have direct access to the Chair of the Audit Committee as required.

17.2 Unless stated elsewhere, the Audit Committee will fulfil the roles and responsibilities of "The Board" for the purposes of the GIAS (UK Public Sector).

17.3 Interaction with Members and Audit Committee will be in conformance with the requirements of the Code of Practice for the Governance of Internal Audit in UK Local Government.

18 Relationship with Senior Management

18.1 Relationships with Senior Management will be carried out in line with the requirements of the Code of Practice for the Governance of Internal Audit in UK Local Government

18.2 The members of Leadership Team will fulfil the role of "Senior Management" as defined in the GIAS (UK Public Sector). The Chief Internal Auditor will work to maintain an on-going relationship with all members of Leadership Team.

18.3 A written report will be produced for each assignment and presented to the relevant Head of Service. This report will:-

- include an overall conclusion on the adequacy of the internal control environment for the area under review;
- identify any areas of weaknesses in the control environment and risks which have not been addressed;
- make recommendations for the necessary improvements needed to address the weaknesses identified;
- detail management's response and timescales for corrective action to be taken.

18.4 The Internal Audit Plan, quarterly progress reports and the Annual Audit report will be circulated to Leadership Team prior to being submitted to the Audit Committee.

19 Relationship with Statutory Officers

19.1 Internal Audit will maintain a close relationship with the Statutory Officers of the Authority (Head of Paid Service, s151 Officer and Monitoring Officer) and others with Assurance or Governance responsibilities.

19.2 The Statutory Officers will support the work of Internal Audit and provide the necessary backing to ensure that key weaknesses are addressed, and recommendations implemented and support Internal Audit's position in upholding good governance within the Council. The Statutory Officers should also ensure that the Internal Audit Section is provided with all necessary advice, explanations and information needed for them to effectively carry out their role. The Statutory Officers will be responsible for ensuring that the Council complies with its responsibilities as set out in the Code of Practice for the Governance of Internal Audit in UK Local Government.

19.3 The "Role of the Chief Financial Officer in Local Government" guidance document produced by CIPFA places a direct responsibility on the s151 Officer "to support the Council's Internal Audit arrangements" and to ensure that they are "effectively resourced and maintained" to comply with the Accounts and Audit Regulations.

20 Review of the Internal Audit Charter

20.1 The Chief Internal Auditor will regularly review the Audit Charter and any revision will be presented to the Leadership Team and Audit Committee for approval.

Last Updated September 2025

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Internal Audit Strategy 2025–2028

Purpose

To deliver a high-quality, independent, and objective internal audit service that enhances the governance, risk management, and control processes across both Councils.

Strategic Objectives

- Strengthen the role of Internal Audit as a "Trusted Advisor" to management and both Councils.
- Enhance the profile and influence of the audit function across both Councils.
- Focus on providing assurance on the key risk areas.
- Support the Councils through change and reorganisation.
- Promote professional scepticism, courage, and continuous improvement within the Audit Team.
- Work with services to build an understanding of assurance and to develop an assurance framework for both Councils

SWOT Summary

Strengths	Weaknesses
• Professionally qualified and experienced team • Strong leadership and credibility • Embedded in the organisation • Up-to-date audit tools (Pentana) • Effective team conforming with the standards • Strong links to risk management • Involvement in peer groups and networks for sharing learning and best practice	• Limited IT audit capacity • Skills gaps in fraud and project audit • Limited skills in Data Analytics • IT System did not deliver the promised efficiencies • Limited assurance mapping in place
Opportunities	**Threats**
• Elevate audit profile further - aim for Trusted Advisor status • Expand data analytics and AI tools • Support new Risk Management Framework • Promote Three Lines model of assurance to other services and develop assurance mapping	• Local authority reorganisation • Budget constraints • Loss of level 7 apprenticeship funding • Balancing strategic and routine audits • Organisational lack of knowledge/understanding of the function

Audit Themes

Audit work in the period covered by this strategy will be focused on the following themes:

(i) Corporate Improvement Plans, Transformation[1] and Local Government Reorganisation Plans;
(ii) major projects;
(iii) key financial systems;
(iv) compliance

[1] Transformation Plans at the Council are under review due to the impact of Local Government Reorganisation affecting the time available to carry out this work and realise the benefits.

Internal Audit High Level Risk Register

Ref	Risk Owner	Risk Name	Risk Description	Main Risk Category	Inherent Impact	Inherent Likelihood	Inherent Risk Score	Residual Impact	Residual Likelihood	Residual Risk Score	Target Score	Planned actions
IA1	Chief Internal Auditor & Risk Manager	Internal Audit Assurance	Internal Audit is unable to give an annual conclusion to the Council or gives the wrong level of assurance either as part of the annual conclusion or for individual assignments leading to failure to address control and governance weakness	Service Standards	3	4	12	3	1	3	4	None
IA2	Chief Internal Auditor & Risk Manager	Internal Audit Resources	Internal Audit does not have sufficient resources available through vacancies, sickness or budget reductions to deliver the required internal audit work to inform the annual conclusion	Capacity	3	4	12	3	1	3	4	None
IA3	Chief Internal Auditor & Risk Manager	Internal Audit Plan	The Internal Audit Plan does not align with the highest risk areas leading to lack of assurance on the highest risk areas	Service standards	3	4	12	3	1	3	4	None

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Internal Audit Service
Quality Assurance and Improvement Programme

1. Introduction

In accordance with the standard 8.3 of the Global Internal Audit Standards in the UK Public Sector (GIAS (UK Public Sector)) the Chief Audit Executive (CAE) must develop, implement and maintain a quality assurance and improvement programme (QAIP) that covers all aspects of the internal audit activity.

As defined in the Audit Charter for Stafford Borough Council and Cannock Chase District Council the Chief Internal Auditor and Risk Manager fulfils the role of the CAE as set out in the standards.

Internal Audit's Quality Assurance Improvement Programme is designed to provide reasonable assurance to the various stakeholders (the Audit Committee, Senior Management, the External Auditor and Operational Managers etc) that Internal Audit:

- Conforms with the requirements of GIAS (UK Public Sector) specifically
    - Principle 3 Demonstrate Competency and
    - Principle 4 Exercise Due Professional Care
    - Domain IV Managing the Internal Audit Function and
    - Domain V Performing Internal Audit Services.
- Conforms with the CIPFA Code of Practice for Governance of Internal Audit in UK Local Government.
- Has an adequate internal audit charter, internal audit strategy and sets appropriate goals, objectives, policies and procedures;
- Contributes to the organisation's governance, risk management and control processes;
- Has complete coverage of the audit universe;
- Complies with applicable laws, regulations and other standards that the internal audit activity may be subject to;
- Has identified the risks affecting the operation of the internal audit activity itself;
- Has an effective continuous improvement activity in place and adopts best practice; and

- Adds value to improve the organisations operations and contributes the attainment of the organisation's objectives.

The QAIP helps the Chief Internal Auditor to address two areas of risk for the function:

- Conformance Risk - Does the function and its processes conform to the GIAS (UK Public Sector) and CIPFA Code of Practice for the Governance of Internal Audit in the UK Local Government and other sector specific requirements and to the activity's own internal audit methodology?

- Opinion Risk - *Has the right audit work been performed and the right interpretation of results made to support the conclusions reached and the opinions issued?*

The Chief Internal Auditor is ultimately responsible for the QAIP, which covers all types of Internal Audit activities, including advisory work. The QAIP includes both internal and external assessments. Internal assessments are both ongoing and periodical and external assessments will be undertaken at least once every five years, in order to meet statutory requirements.

The QAIP is reviewed on an annual basis.

2. Internal Assessments

Internal Assessments are made up of both ongoing reviews and periodic reviews.

Ongoing reviews

Ongoing reviews provide assurance that the processes in place are working effectively to ensure that quality is delivered on an audit by audit basis. This includes continuous monitoring of:

- Engagement planning and supervision (pre-approval of the audit scope, innovative best practices, budgeted hours, and assigned staff);

- Standard working practices (including working paper procedures, sign off, report review, checklists to ensure that the audit process has been followed);

- Feedback from other clients and stakeholders; and

- Analysing performance metrics to measure audit plan completion and stakeholder value (satisfaction surveys).

Periodic reviews

Periodic assessments are designed to assess conformance with Internal Audit's Charter, the GIAS (UK Public Sector) and Cipfa Code of Practice for the Governance of Internal Audit in UK Local Government, the quality of the audit work and supervision, policies and procedures supporting the internal audit activity, the added value to the organisation and the achievement of performance standards.

Periodic assessments will be conducted through:

- Working paper reviews for conformance with the GIAS (UK Public Sector) and internal audit policies and procedures

- Self-assessment of the internal audit activity with objectives established as part of the QAIP components – governance, professional practice and communication

- Review of internal audit performance measures and benchmarking of best practices. Periodic activity and performance reporting to the Audit Committee and other stakeholders as deemed necessary.

- Annual self-review of conformance to the GIAS (UK Public Sector).

The periodic self-assessment should identify the quality of ongoing performance and opportunities for improvement and to check and validate the objectives and criteria used in the QAIP. The self-assessment will be completed on an annual basis and the results reported to the Audit Committee and Senior Management in the Annual Audit Report.

3. External Assessment

The External Assessment will consist of a broad scope of coverage that includes the following:

- Conformance with the GIAS (UK Public Sector), internal audit's Charter, plans, policies, procedures, practices, and any applicable legislative and regulatory requirements

- Expectations of Internal Audit as expressed by the Board[1] and Senior Management

- Integration of the Internal Audit activity into the governance process

- The mix of staff knowledge, experiences, and disciplines, including use of tools and techniques, and process improvements

- A determination as to whether Internal Audit adds value and improves the Council's operations.

An external assessment will be conducted every five years by a qualified, independent assessor from outside the Council. The assessment will be in the form of a full external assessment, or a self-assessment with independent external validation. The format of the external assessment will be agreed with the Audit Committee, Head of Transformation and Assurance and/or s151 Officer.

Assessment scale

[1] For both Councils the Audit Committee will cover the role and duties

of the Board.

In accordance with the IIA Quality Assessment Manual Scale, the scale to assess the level of conformance of the Internal Audit activity with the standards is as follows:

- Generally Conforms;
- Partially Conforms; or
- Does Not Conform

Reporting on the Quality Programme

Internal Assessments – reported to the Audit Committee and Senior Management on an annual basis. The internal assessment will be contained in the Annual Audit Report which will be accompanied by a written action plan in response to significant findings and recommendation contained in the report.

External Assessments – reported to the Audit Committee and Senior Management. The external assessment report will be accompanied by a written action plan in response to significant findings and recommendations contained in the report.

Follow up – The Chief Internal Auditor will implement appropriate follow up actions to ensure that recommendations made in the reports and action plans developed are implemented in a reasonable timeframe.

4. Ethics and Professionalism

As with all Public Sector employees the Internal Audit team have to comply with the Nolan Principles of Selflessness, Integrity, Objectivity, Accountability, Openness, Honesty, Leadership. This is done by following the Council's Code of Conduct and GIAS Domian II Ethics and Professionalism.

GIAS Domain II has 5 principles covering ethics and professionalism for Internal Auditors:

- Demonstrate Integrity
- Maintain Objectivity
- Demonstrate Competency
- Exercise Due Professional Care
- Maintain Confidentiality.

5. Internal Audit Plan

The work of the Internal Audit Section is directed by the Audit Plan which is compiled by the Chief Internal Auditor and Risk Manager after discussions with key stakeholders including members of Leadership Team. The Audit Plan is presented to and approved by Leadership Team and Audit Committee who have the power to question but not direct the content of the audit plan.

The broad scope for each review is determined and included in the Internal Audit Plan.

Once the plan has been approved the work is allocated out to the Auditors and scheduled in with the relevant managers. Performance against the plan is reported to Audit Committee throughout the year in the Progress Reports as well as at year end in the Annual Report.

At the start of each Audit the auditor will meet with the relevant Service Manager to agree the final scope of the review as well as determining the key risks for the area under review.

6. Internal Audit Assignments

Each assignment will be carried out in line with the agreed Internal Audit Process as set-out in the Audit Manual. From April 2023 the team have introduced an electronic working paper system which has the audit process built into its workflow.

Each assignment requires sign-off at predetermined points which are evidenced on the system. This aims to ensure that the audit remains on track with the intended objectives as well as ensuring that the work has been performed to an appropriate standard and in line with agreed working practices to ensure the section remains compliant with GIAS (UK Public Sector).

Each audit has a supervisor allocated who will support the auditor and provide initial file reviews, the Senior Auditors and Principal Auditor act in the capacity of supervisor. The Chief Internal Auditor and Risk Manager maintains overview of the Audit and formally signs off the work at each stage.

Stage	**Reviewer**
Audit Brief	Chief Internal Auditor
Walkthrough of Key Controls	Supervisor and Chief Internal Auditor
Testing Schedule Developed	Supervisor and Chief Internal Auditor
Summary of Findings	Supervisor and Chief Internal Auditor
Draft Report	Supervisor and Chief Internal Auditor
Final Report	Chief Internal Auditor

File Review points are documented and retained on the system for each stage of the review. These are reviewed and regularly or commonly identified issues can be raised with the auditor pr team and where necessary additional support, or training can be provided.

7. Continuing Professional Development

The Internal Audit Team takes training and development of its staff very seriously and it is important that staff stay up to date with current practices. In order to do this the team has put a number of measures in place:

- Annual Performance Development Reviews to identify training needs
- Ongoing review of allocated work used to identify training/development areas.
- The Team has a subscription to the CIPFA Better Governance Forum which provides advice, guidance and training courses.
- Membership of networking groups e.g. Midland District Chief Auditors Group, Staffordshire Chief Auditors Group and networking with peers at other Local Authorities. These groups share best practice and provide peer support and advice.
- Identification of other Professional Training courses
- In-house training and attendance at corporate training sessions
- Attendance at information meetings internally

8. Team and Individual Performance

Performance of the team and of individual auditors is monitored through the use of Key Performance Indicators as set out in Appendix 1 as well as through file review process and annual Performance Development Reviews (PDR).

Targets for the Team are set and reported to the Audit Committee through the Audit Plan and Annual Report. Targets and performance for individual Auditors are set and reviewed formally each year by the Chief Internal Auditor at the Annual PDRs as well as informally through one-to-one meetings.

The performance and targets for the Chief Internal Auditor are reviewed by the Head of Transformation and Assurance via one-to-one meetings and the annual PDR. In addition, in advance of the Chief Internal Auditor's PDR the Head of Transformation and Assurance will consult with the Audit Committee Chairs to obtain their views of the performance of the CIA.

9. Client Satisfaction Surveys

The section does not send out routine satisfaction surveys at the completion of each audit as it was found that the return rate was poor and responses were of limited value. Instead from 2023 a satisfaction survey has been sent to all managers and Heads of Service annually with the results to be reported in the Annual Audit Report. The annual survey will also allow the section to add in other questions to obtain information from managers which may be useful to the team; for example, in 2023, 2024 and 2025 we sought information in relation to other sources of assurance that the managers receive information from.

(Approved September 2025)

Appendix 1

Internal Audit - Key Performance Indicators

Team Performance Indicators (PI)	Description	Target	Reported to
Completion of the Audit Plan	The number of audits completed in a year compared to the number of audits planned. Progress reported in year but Annual PI.	90%	Audit Committee (Progress Updates and Annual Report)
Section Conformance with GIAS (UK Public Sector)	Annually reported following Review of IA - taking into account results of Internal Review and External Quality Review if held in the year.	Generally Conforms	Audit Committee (Annual Report)
Annual Satisfaction Survey Results	A range of questions on the overall satisfaction with the work of Internal Audit are asked.	4 out of 5	Audit Committee (Annual Report)

Individual Performance Indicators (PI)	Description	Target	Reported to
Completion of the Audit Plan Allocation	The number of audits completed in a year compared to the number of audits allocated to the Auditor	100%	Annually to CIA in PDR
Audits completed within budgeted time	Each audit is completed within the allocated time budget	80%	Annually to CIA in PDR and Audit Software
Exit Meeting within 20 days of end of Fieldwork	The exit meeting is completed promptly after the fieldwork is completed	100%	Each Assignment to CIA in Audit Software
Draft audit reports issued within 10 days of Exit Meeting	Draft reports should be issued promptly after the exit meeting	100%	Each Assignment to CIA in Audit Software
Draft Report agreed within 7 days of issue	As most issues should have been discussed and management comments agrees at Exit meeting agreement of the Draft Report should be quickly achieved	100%	Each Assignment to CIA in Audit Software

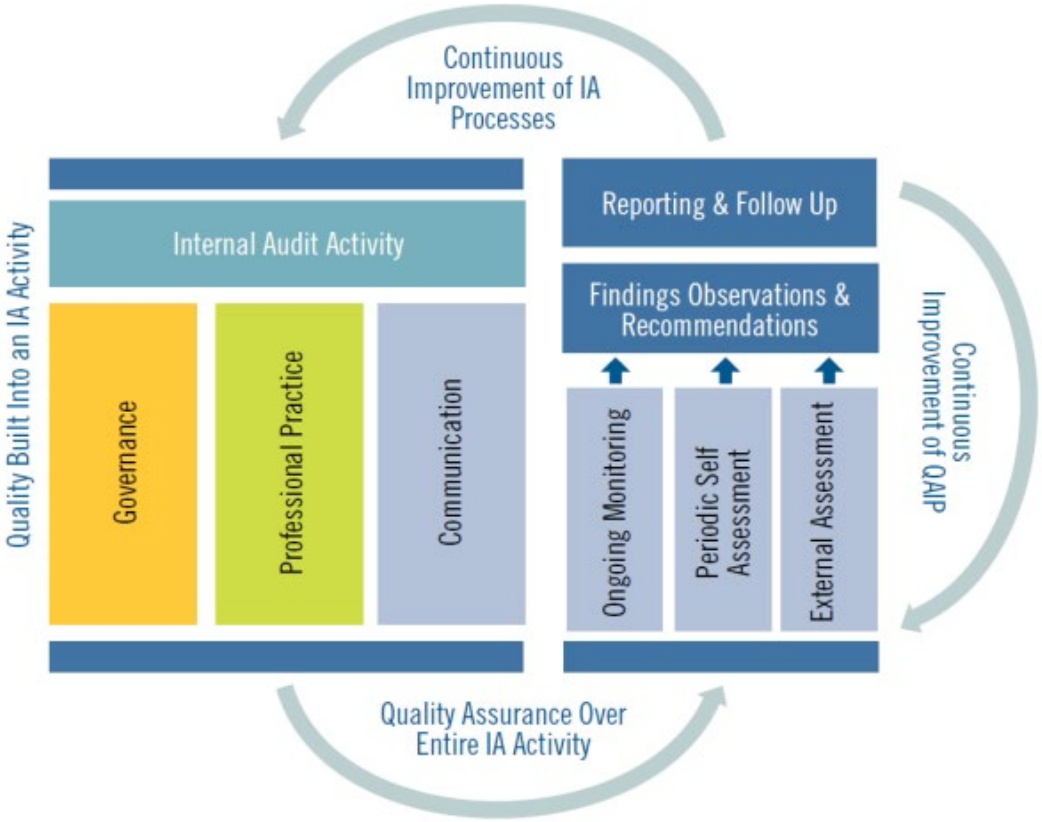
Individual Performance Indicators (PI)	Description	Target	Reported to
Final Audit Reports issued within 5 days from agreement of draft report	Final Reports should be issued promptly after the Draft has been agreed.	100%	Each Assignment to CIA in Audit Software

Other Information Reported to Audit Committee

Information	Notes relating to reporting
Number of recommendations followed up and number implemented at the time of the follow-up. (Progress Reports and Annual Report)	The implementation of recommendations is a measure of management's performance rather than the performance of the Internal Audit Section.
Progress and Results of National Fraud Initiative Data matching (Annual Report)	The Chief Internal Auditor and Risk Manager acts as the Key Contact and the results are an indicator of the Council's exposure to and detection of fraud. However the majority of the work is carried out by other sections and therefore this information is not a measure of performance of the Internal Audit Section.

Appendix 2

QAIP Framework



Instituite of Internal Auditors

Agenda Item 3(e)

Internal Audit Update - August 2025

Committee: Audit and Accounts Committee

Date of Meeting: 30 September 2025

Report of: Chief Internal Auditor and Risk Manager

Portfolio: Resources Portfolio

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1 Purpose of Report

1.1 To present to the Audit and Accounts Committee for information a progress report on the work of Internal Audit up to 31 August 2025.

2 Recommendation

2.1 That Committee note the progress report.

Reasons for Recommendations

2.2 The Audit and Accounts Committee have responsibility for monitoring the work of Internal Audit.

3 Key Issues

3.1 Attached is a progress report showing the audits which have been issued between 1 April and 31 August 2025

4 Relationship to Corporate Priorities

4.1 The system of internal controls reviewed by Internal Audit is a key element of the Council's corporate governance arrangements which cuts across all corporate priorities. Management are responsible for the control environment and should set in place policies, procedures and controls to help ensure that the system is functioning appropriately.

5 Report Detail

5.1 This report is a summary of the Internal Audit work between 1 April and 31 August 2025; full details are given in **APPENDIX 1**.

5.2 The current indicative list of areas for review is contained in **Appendix 5.** This list has been compiled following discussions with Heads of Service.

5.3 The Internal Audit Section was fully staffed for most of the period but one of the Senior Auditors left the Authority in July 2025. Whilst this has not had a significant impact on the work of the section in this period it is likely to have some impact moving forward. Due to difficulties previously in recruiting high quality candidates to the Senior Auditor post and to allow potential career progress for the Auditor, it has been decided not to fill the vacancy at this time. Some work will be outsourced to a Contractor to offset the impact of the vacancy.

5.4 The report is a snapshot view of the areas at the time that they were reviewed and does not necessarily reflect the actions that have been or are being taken by managers to address the weaknesses identified. The inclusion or comment on any area or function in this report does not indicate that the matters are being escalated to Members for further action. Internal Audit routinely follow-up the recommendations that have been made and will bring to the attention of the committee any relevant areas where significant weaknesses have not been addressed by managers.

5.5 The table below gives a summary of the level of assurance for each of the audits completed in the period. More detailed information on each of the reports issued is contained in **APPENDIX 2**.

Number of Audits	Assurance	Definition
0	**Substantial** ✓	All High (Red) and Medium (Amber) risks have appropriate controls in place and these controls are operating effectively. No action is required by management.
6	**Partial** ▲	One or more Medium (Amber) risks are lacking appropriate controls and/or controls are not operating effectively to manage the risks. The residual risk score for the affected Medium risks are 6 or below. Prompt action is required by management to address the weaknesses identified in accordance with the agreed action plan.
0	**Limited** !	One or more Medium (Amber) risks are lacking appropriate controls and/or controls are not operating effectively to manage the risks. The residual risk score for the affected Medium risks are 9 or higher. Prompt action is required by management to address the weaknesses identified in accordance with the agreed action plan.

Number of Audits	Assurance	Definition
0	**No Assurance** ✖	One or more High (Red) risks are lacking appropriate controls and/or controls are not operating effectively to manage the risks. Immediate action is required by management to address the weaknesses identified in accordance with the agreed action plan.

5.6 **APPENDIX 3** lists the audits that were in progress but had not been completed to draft report stage by the end of the quarter.

5.7 **APPENDIX 4** shows information relating to follow-ups.

5.8 It is pleasing to note that the majority of follow-ups had shown that progress had been made in the implementation of the recommendations. However progress is slow in some areas:

- Tree Management - work is stalled on the remaining actions pending the implementation of a new Tree Management System; and
- Pest and Dog Control - work is still required to let key contracts for the provision of the service.

6 Implications

6.1 Financial

Nil

6.2 Legal

Nil

6.3 Human Resources

Nil

6.4 Risk Management

Nil

6.5 Equalities and Diversity

Nil

6.6 Health

Nil

6.7 Climate Change

Nil

7 Appendices

Appendix 1: Progress Monitoring - 1 April to 31 August 2025

Appendix 2: Audits Completed 1 April to 31 August 2025

Appendix 3: Audits in Progress

Appendix 4: Follow-ups Completed 1 April to 31 August 2025

Appendix 5: Provisional Audit Plan work for 2025-26 not yet started

8 Previous Consideration

None

9 Background Papers

Nil

Contact Officer:	Stephen Baddeley
Telephone Number:	01543 464415
Ward Interest:	All
Report Track:	Audit and Accounts Committee 30 September 2025 (Only)
Key Decision:	No

Appendix 1

Progress Monitoring - 1 April 2025 to 30 August 2025

Audits Completed to Draft	Audits In Progress
7	3

The completed and in progress figures include audits from the 2023-24 Audit Plan which have been completed this year.

Level of Assurance	No Assurance	Limited	Partial	Substantial	N/A
Number of Audits Issued in Year to date	0	0	6	0	1

N/A is where the nature of the review did not enable an opinion to be issued on the area under review. This is normally where the focus is narrow or where a project is at an early stage of progress.

Appendix 2

Audits Completed 1 April 2025 to 31 August 2025

Audit	Head of Service	Status	Number of High Recommendations	Number of Medium Recommendations	Assurance	Comments and Key Issues
Sundry Debtors	Deputy Chief Executive (Resources)	Final	0	5	Partial ▲	• The joint Credit Policy needs to be finalised and issued. • Departments need to be reminded of the need to promptly raise debtor accounts • Departments need to be reminded to ensure debts raised are accurate and supported by Fees and Charges or other evidence. • There was a need to resolve a longstanding entry in the Suspense Account • There is a need to ensure processes in place to check for any VAT that can be recovered when debts are written-off
Development Management - Receipt of Applications and Validations	Economic Development and Planning	Final	0	1	Partial ▲	Not all applications were backdated to the correct validation date.

Audit	Head of Service	Status	Number of High Recommendations	Number of Medium Recommendations	Assurance	Comments and Key Issues
Development Management - Determinations	Economic Development and Planning	Final	0	2	Partial ▲	• Validation checklists were not always signed off and fully completed. • Not all applications determined after the required timescale had extension of time approvals from the applicant.

Audit	Head of Service	Status	Number of High Recommendations	Number of Medium Recommendations	Assurance	Comments and Key Issues
Food Safety Arrangements	Regulatory Services	Final	0	9	Partial ▲	• A food safety plan and annual report had not been completed • Authorisation Identify Card needed to be updated following management restructures • Not all interventions occurred in line with recommended timescales • Competency Records had not been signed for all employees • Evidence of participation in consistency exercises was not retained. • Checklists did not exist for inspections meaning there may be a lack of consistency/verification. • Evidence of mandatory Continuing Professional Development was not held for all staff.

Audit	Head of Service	Status	Number of High Recommendations	Number of Medium Recommendations	Assurance	Comments and Key Issues
Civil Contingencies (2024-25)	Regulatory Services	Final	0	9	Partial ▲	• Not all supporting documenting for emergency plans was complete or up-to-date; • Training for staff has not been updated or provided for a long time. • Training Exercises or other testing of Councils responses have not taken place for a long time outside of multi-agency events. • Lessons learnt/debrief processes are not in place for all incidents or Director on Call actions. • There is a need to update the communications plan and contact details. • There is a need to finalise the Business Continuity Toolkit and roll it out for implementation. • Rest Centre plans need to be refreshed and updated. • Rest Centre Volunteer contacts and locations should be reviewed and updated.

Audit	Head of Service	Status	Number of High Recommendations	Number of Medium Recommendations	Assurance	Comments and Key Issues
IT Service Desk (2024-25)	Transformation and Assurance	Draft	0	3	Partial ▲	• Formal management reporting needs to be established for the ServiceDesk • Key performance indicators have not been agreed. Multi-factor authentication was not in place for access to the ServiceDesk
Disabled Facilities Grant - County Assurance	Wellbeing	Final	0	0	N/A	

Appendix 3

Audits in Progress

Audit	Head of Service
Private Water Supply and Distribution	Regulatory Services
Standby and Overtime	Transformation and Assurance
SBC Regeneration Major Projects - Guildhall site, Coop site, Station Gateway	Economic Development and Planning

Appendix 4

Follow-ups Completed 1 April 2025 to 31 August 2025

Audit	Head of Service	Original Assurance	Recommendations Implemented	Recommendations In Progress	Recommendations Not Implemented	Total	Revised Assurance	Comments/Key Issues
Tree Management	Operations	Partial ▲	3	2	2	7	Partial ▲	• Work is required on rolling out regular inspections • Work is required to ensure work requests are appropriately closed off when completed • A replanting programme till needs to be formulated • A Tree Policy is still required. It is noted that some of these actions will not be progressed until a new Tree Management System is implemented.
Pest and Dog Control (2nd Follow-up)	Operations	Partial ▲	0	3	0	3	Partial ▲	• There is still a need to produce an income policy • The Kennelling contract had still not been let • There is no monitoring of response times/performance

Audit	Head of Service	Original Assurance	Recommendations Implemented	Recommendations In Progress	Recommendations Not Implemented	Total	Revised Assurance	Comments/Key Issues
Environmental Protection and Pollution Control (2nd Follow Up)	Regulatory Services	Partial ▲	2	1	0	3	Partial ▲	A policy and procedure notes are required for the system including documenting inspection frequencies and issuing of permits.
IT Asset Management (4th Follow-up)	Transformation and Assurance	Partial ▲	0	1	0	1	Partial ▲	There is still a ned to determine a rolling replacement strategy and to centralise IT budget for laptops and consumables
Payroll (3rd Follow-up)	Transformation and Assurance	Partial ▲	2	2	0	4	Partial ▲	• There is still a need to produce a form to determine access rights to the system • Procedures still need to be aligned and streamlined across the two Councils.
Climate Change (2nd Follow-up)	Regulatory Services	Partial ▲	4	1 now low risk	0	5	Substantial ✓	
Wireless Network Security (3rd Follow-up)	Transformation and Assurance	Partial ▲	1	0	0	1	Substantial ✓	
IT Starters and Leavers	Transformation and Assurance	Partial ▲	5	0	0	5	Substantial ✓	

Audit	Head of Service	Original Assurance	Recommendations Implemented	Recommendations In Progress	Recommendations Not Implemented	Total	Revised Assurance	Comments/Key Issues
IT Strategy Resources and operational plans	Transformation and Assurance	Partial ▲	1	0	0	1	Substantial ✓	

Appendix 5

Provisional Audit Plan work for 2025-26 not yet started

Audit Area	Head of Service
Sub-Contractor Management	Corporate
Grants Procedures	Deputy Chief Executive (Resources)
Bank Reconciliation (Deferred 2024-25)	Deputy Chief Executive (Resources)
Council Tax	Deputy Chief Executive (Resources)
Creditors and Purchasing Cards	Deputy Chief Executive (Resources)
Housing Benefit	Deputy Chief Executive (Resources)
New finance System Implementation Lessons Learnt	Deputy Chief Executive (Resources)
NNDR	Deputy Chief Executive (Resources)
Delivery of Planning Review Outcomes	Economic Development and Planning
Leisure Contracts, New Procurement and Changes in Service Delivery	Economic Development and Planning
Planning Enforcement (deferred from 2024-25)	Economic Development and Planning
SBC - Regeneration Schemes (Future High Streets/Levelling-up)	Economic Development and Planning
UKSPF Grants and Projects	Economic Development and Planning
Public Buildings	Housing and Corporate Assets
Closed Churchyards	Operations
Fleet Management Compliance	Operations
Food Waste Project	Operations
Pest and Dog Control	Operations
Tree Management IT Project	Operations
Tree Preservation Orders	Operations
Land Charges Transfer and New System	Regulatory Services

Audit Area	Head of Service
Licensing arrangements	Regulatory Services
Corporate VFM Actions - Asset Management and Compliance	Transformation and Assurance
Data Quality Arrangements (Deferred from 2024-25)	Transformation and Assurance
Industrial and Commercial Lease Management	Transformation and Assurance
Local Government Reorganisation/ Transformation Plans	Transformation and Assurance
Major Project Governance	Transformation and Assurance
Managing Absence	Transformation and Assurance
New Customer Relationship System (GOSS)	Transformation and Assurance
Payroll	Transformation and Assurance
Recruitment and Selection	Transformation and Assurance
Community and Voluntary Sector Grants	Wellbeing
Health Agenda	Wellbeing
Housing Partnership Arrangements	Wellbeing
Private Sector Housing	Wellbeing