Appendix A

Rotherham Metropolitan Borough Council

Internal Audit Progress Report

1st November – 31st January 2026

1. Internal Audit Annual Plan

1.1 Internal Audit produced a risk-based Audit Plan for 2025/26 and presented it to the Audit Committee at its meeting on 11th March 2025. The plan is included at **Appendix B**.

1.2 As the year progresses, changes are made to the plan to reflect emerging risks and changing priorities. Additional work requested is added to the plan and is resourced either through contingency or through the removal or deferral of lower risk audits. There have been the following removals and deferrals to the plan during this period:-

1.3 Drug and Alcohol – To be removed from the plan. There has been comprehensive oversight and scrutiny in this area through Public Health Grant Return, discussions with the Office for Health Improvement and Disparities and oversight from the Combatting Drugs Partnership.

1.4 Elective Home Education – To be removed from the plan. Ofsted inspection of children's services took place in November 2025 and gave an outstanding overall effectiveness rating. The inspection reviewed this area which concluded that "children who are missing from education or who are electively home educated are promptly identified through robust support and effective safeguarding systems. Engagement with children and families fosters a positive working relationship and ensures that parents have information to make informed decisions about their child's education, and, where possible, supports children to get back into full time education"

1.5 Corporate Health and Safety – to be deferred to the 2026/27 plan. The updated policy will be discussed at June Cabinet. Once the new policy has been published compliance with the new arrangements can be reviewed.

1.6 Revenues and Benefits – Business Continuity/Disaster Recovery plans - to be deferred to the 2026/27 plan. Quarter 4 is the services busiest period (annual billing and year end accounts closedown). The audit could not have been undertaken earlier than this due to staffing changes within the service.

1.7 Music Service Follow Up - to be deferred to the 2026/27 plan. This is due to ongoing dialogue and changes within the service.

2. Audit work undertaken during the period resulting in an assurance opinion

2.1 Internal Audit provides an opinion on the control environment for systems or services which are subject to audit review. These are taken into consideration when forming our overall annual opinion on the Council's control environment. There are four possible levels of assurance for any area under examination, these being "substantial assurance", "reasonable assurance" "partial assurance" and "no assurance". Audit opinions and a brief summary of all audit work concluded since the last Audit Committee are set out in **Appendix C**. Nine audits have been finalised since the last Audit Committee.

3. Details of other Internal Audit activities undertaken not resulting in an assurance opinion

3.1 The table below sets out the work undertaken where audit have not issued an audit report with an opinion. This highlights the range of activities that Internal Audit have also undertaken in the period.

Audit Work Completed	Details of Work Undertaken, and Assurance Provided
Customer Services Liaison meeting	Participation in this regular meeting helps to ensure audit are informed of the latest areas that Customer Services are working on, and where audit may wish to focus on at an early stage before changes to systems or ways of working are implemented.
Audit Queries and Advice	During our school audits this year we have identified a control weakness regarding the use of debit cards. After finding this issue Internal Audit have been in contact with all maintained schools via the Local Authority Maintained Headteachers meeting in January 2026 to discuss the introduction of a new authorisation process to mitigate the risks in this area.

4. Anti-fraud and corruption work and investigations

4.1 In addition to the planned audit assurance work, Internal Audit also carries out unplanned responsive work and investigations into any allegations of fraud, corruption or other irregularity. There are two investigations ongoing.

4.2 The National Fraud Initiative (NFI) is a biannual data matching exercise conducted by the Cabinet Office. 7,468 matches have been released to date. As at 31st January all matches have been closed, with no overpayments or fraud identified.

5. Internal Audit Performance Indicators, Post Audit Questionnaires and the Quality Improvement and Performance Plan (QAIP)

5.1 The performance indicator results for the period are highlighted in **Appendix D**. These demonstrate good performance over all three indicators. Audit management continues to monitor time spent on audits to ensure overall deliverability of the audit plan. This is part of the 1:1 process with auditors and ensures that additional time from contingency is factored into some audits where additional time is required (for example due to the issues found during the audit).

5.2 The results from the post audit questionnaires received over the period have been positive (**Appendix E**).

5.3 The updated QAIP Action Plan has been included as a separate agenda item at this committee meeting. The major focus during this period was liaising with the CIPFA assessor whilst they undertook the external assessment against the Global Internal Audit Standards (UK Public Sector). The report has been

received and this together with the action plan is a separate agenda item at this meeting. The external assessment concluded that the service was generally conforming overall to the requirements of the Global Internal Audit Standards in the UK Public Sector. This is the highest level of assessment that they provide.

6. Management Response to Audit Reports

6.1 Following the completion of audit work, draft reports are sent to or discussed with the responsible managers to obtain their agreement to the report and commitment to the implementation of recommendations. This results in the production of agreed action plans, containing details of implementation dates and the officers responsible for delivery. Draft reports are copied to the relevant Head of Service and Service Director and final reports are also sent to the Executive Director, Chief Executive and the Leader.

6.2 Confirmation of implementation of audit recommendations is sought from service managers when the implementation date is reached. This is an automated reminder from the audit system, with alerts being sent out a week before the due date to the responsible manager and Head of Service. Overdue alerts are sent out weekly, copied into the Service and Executive Director. Managers should access the audit system and provide an update on the action – either implemented (with evidence) or deferred.

6.3 Summary reports of outstanding actions are produced monthly and distributed to Executive Directors. The status of all open recommendations is tabulated below:

	Open Recommendations & Priority			**Total as of 31 January 2026**	**Total Deferred**
Directorate	**High**	**Medium**	**Low**		
Adults, Housing and Public Health	0	1	3	4	0
Policy, Strategy and Engagement	0	0	0	0	0
Children and Young People	3	9	0	12	6
Corporate Services	0	9	7	16	7
Regeneration and Environment	3	7	6	16	2
Total	**6**	**26**	**16**	**48**	**15**

6.4 The following table shows the movement between periods.

Directorate	Total as of 31 October 2025	Recommendations opened in period	Recommendations closed in period	Total as of 31 January 2026
Adults, Housing & Public Health	0	5	1	4
Policy, Strategy and Engagement	0	0	0	0
Children and Young People	16	14	18	12
Corporate Services	29	2	15	16
Regeneration & Environment	5	13	2	16
Total	**50**	**34**	**36**	**48**

Appendix B

Internal Audit Plan 2025/26

Adult Care, Housing and Public Health				
Total number of days 130				
Risk Register Ref	**Council Plan Theme Ref**	**Title**	**Brief Description**	**Progress/ Qtr planned**
ACHPH-R41 & 50	1	Health and Safety in Council Homes (Smoke and Carbon Monoxide).	Follow up audit of partial opinion.	Final Report Reasonable Assurance
N/A	6	Procurement Governance (Contract Management)	Follow up audit of partial opinion.	Q4
ACHPH-R41 & 50	1	Health and Safety in Council Homes - Water Safety (Legionella).	Follow up audit of partial opinion.	Q4
SLT 40 ACHPH-R41 & 50	1	Health and Safety in Council Homes - Review of fire safety compliance	Cyclical review of key areas of health and safety compliance.	Final Report Substantial Assurance
SLT 40 ACHPH-R41 & 50	1	Health and Safety in Council Homes - Review of asbestos compliance.	Cyclical review of key areas of health and safety compliance.	Final Report Substantial Assurance
N/A	6	Compliance with statutory tenancy processes.	Review of compliance with policy. A cyclical programme will be established to review granting tenancies, terminations, assignments, successions and mutual exchanges.	Final Report Reasonable Assurance
HR29	1	Handover arrangements of new build homes.	Assurance that all areas of H&S have been checked and addressed where appropriate before handing over the property to tenants.	Q4
ACHPH-R21 SLT 38	1, 3	Rothercare Follow Up including assistive technology (PSTN)	Follow up of partial opinion and assurance on new service delivery model. Review progress against the PSTN project implementation plan.	In progress
ACI-R4	1	Safeguarding	(Deferred from 2024/25) A review of the processes for the receipt, triage and investigation of safeguarding enquiries from all sources.	In progress
ACI-R22	1	Community DoIs	(Deferred from 2024/25).	Q4

			To provide assurance on the management of Dols cases following the increase in demand.	
N/A	1	Drug and Alcohol	There has been comprehensive oversight and scrutiny in this area through Public Health Grant Return, discussions with the Office for Health Improvement and Disparities and oversight from the Combatting Drugs Partnership.	To remove from the plan
Assistant Chief Executive				
Total number of days 55				
Risk Register Ref	**Council Plan Theme Ref**	**Title**	**Brief Description**	**Progress/ Qtr planned**
HR 16	6	Corporate Health and Safety	To be deferred to the 2026/27 plan. The updated policy will be going to Cabinet in June. Once the new policy has been published compliance with the new arrangements can be reviewed.	To be deferred to 2026/27
HR 05	6	Agency Staff	TBC, areas for consideration for audit include: • Appointments process • Monitoring and Review • Policy/procedure not being followed for any areas outside of new contract (eg for specialist areas). • Suppliers onboarded only providing IR35 engagements	Q4
HR 12	6	Gifts and Hospitality (Employees)	Review to provide assurance that: - • Staff are aware of the Council's Code of Conduct and their responsibility to declare gifts and hospitality. • Monitoring arrangements are in place with appropriate action taken where necessary.	In progress
Childrens and Young People's Services				
Total number of days 70				
Risk Register Ref	**Council Plan Theme Ref**	**Title**	**Brief Description**	**Progress/ Qtr planned**

N/A	2	S17 payments and reduction in cash payments project (2024-25)	Review of the need, authorisation and delivery of the S17 funds to clients and compliance with the policy.	Final report Partial Assurance
EI 13	2	Crowden Outdoor Education Centre	Assurance regarding the financial management arrangements including that all services are being charged for.	Final Report Reasonable Assurance
N/A	2	Schools' assurance	Two school audits will be undertaken.	In progress
EI 01 EH 09	2	Elective Home Education	Review the monitoring and reporting arrangements against statutory guidance published In August 2024. Ofsted inspection of children's services took place in November 2025 and gave an outstanding overall effectiveness rating. The inspection reviewed this area which concluded that "children who are missing from education or who are electively home educated are promptly identified through robust support and effective safeguarding systems. Engagement with children and families fosters a positive working relationship and ensures that parents have information to make informed decisions about their child's education, and, where possible, supports children to get back into full time education"	To remove from the plan
Finance and Customer Services				
Total number of days 145				
Risk Register Ref	**Council Plan Theme Ref**	**Title**	**Brief Description**	**Progress/ Qtr planned**
FCS 24	6	Water safety (legionella) Follow up	Follow up audit of partial opinion	Q4
FCS 23	6	Building Security Follow up	Follow up audit of partial opinion	Q4
FCS 23	6	Riverside House security and ID cards	A review of the controls in place for ID card issuing/cancelling and Riverside House building security arrangements.	Final Report Partial Assurance
N/A	3	Asset management estimates & Capital Programme	Follow up audit of partial opinion.	Final report Reasonable Assurance

N/A	6	Procurement Governance (Contract management)	Follow up audit of partial opinion.	Q4
N/A	6	Purchasing Cards	Assurance regarding compliance with the system controls and confirmation regarding appropriateness of expenditure and that this is supported with receipts.	Q4
N/A	6	Cash and banking system and reconciliations	Review the timeliness and accuracy of cash and bank reconciliations and key controls. Review the effectiveness of the project management of the switchover of the banking provider.	Draft report
N/A	6	Revenues and Benefits Business Continuity and Disaster Recovery Plan	Review of the robustness of the business continuity arrangements and the disaster recovery plan in the event of an IT failure. Q4 is the services busiest period (annual billing and year end accounts closedown).	To be deferred to 2026/27
N/A	6	Treasury Management and Prudential Indicators	Review compliance with CIPFA Treasury Management Code, Prudential Code and authorisation controls for investments & loans.	Q4
FCS16	6	NNDR /Business Rates	Assurance on the arrangements for billing, collection, recovery, enforcement and discretionary reliefs.	Final Report Substantial assurance
N/A	6	Insurance	To provide assurance that the Insurance Service fulfilling its requirements to the Council. This would include a review of the processes from receipt of requests to conclusion, including liaison with the relevant services to identify trends in claims and any preventative action.	Scoping
Salford IA risk assessment	6	Network access management and active directory administration.	This review will include configuration management, security management (especially around access and authentication), performance management (KPI definition and monitoring), privileged access management and capacity planning/forecasting).	Q4
FCS 24	6	Health and Safety - Review of asbestos compliance	Cyclical review of key areas of health and safety compliance.	In progress
Regeneration and Environment				
Total number of days 100				
Risk Register Ref	**Council Plan**	**Title**	**Brief Description**	**Progress/**

Appendix B

	Theme Ref			Qtr planned
RE51 PRT53	3	Highways structures (2024-25)	Assurance regarding compliance with the inspection regime and a review of the adequacy of the follow up process where issues have been identified.	Final report Partial assurance
N/A	6	Procurement Governance (Contract management)	Follow up audit of partial opinion.	Q4
RE34 CST58 CCoC1-8	2, 5	Children's Capital of Culture	Follow up audit of partial opinion.	Draft report
CSS28 & R&E 9	4	Home to School Transport	Follow up audit of partial opinion.	In progress
RE56 & CSS47	1, 5	Hellaby Stores	Review of stock control arrangements following introduction of new stock software system.	In progress
N/A	1	Trading Standards	Unannounced visits	Final report Reasonable Assurance
RE60 PRT55	1	Building Control (Deferred from 2024-25 audit plan)	Provide assurance after changes in regulations around payments and inspection visits.	In progress
RE15 & CSS13	4	Barnsley Doncaster Rotherham PFI Joint Waste Contract	Review of effectiveness of contract management	Q4
N/A	6	Directorate Risk Register review	Seek assurance that risks are being effectively managed.	Final report Reasonable Assurance
N/A	3	Community Infrastructure Levy and Section106	A review of the management and outcomes to ensure that the CIL /S106 process is robust.	Scoping
	6	Music Service Follow Up	Follow up audit of partial opinion. To be deferred due to ongoing dialogue and changes within the service.	To be deferred to 2026/27
Corporate/Crosscutting reviews				
Total number of days 270				
Risk Register Ref	**Council Plan**	**Title**	**Brief Description**	**Progress/ Qtr planned**

Appendix B

	Theme Ref			
N/A	6	Sundry Debtors 2024-25	Cross directorate review of implementation of recommendations. This will identify if authority wide debt has reduced and confirm if action is being taken to proactively reduce debt.	CYPS Final Report Reasonable Assurance.
N/A	6	Cash Controls 2024-25	Review to identify the controls in place over the use of cash authority wide, to include the receipting, recording and the value being held, including a review of the safe limits.	Final Report Reasonable Assurance.
N/A	6	Social Value and Key Performance Indicators 2024-25	Compliance with the Social Value Policy regarding obtaining quotes from suppliers and a review of key performance indicators being measured in contracts.	In progress
N/A	1, 6	Council's arrangements for managing CCTV	Review to confirm compliance with GDPR, RIPA, any other relevant best practice guidance and legislation including the CCTV Policy. This will consider the overall responsibilities for CCTV management and monitoring arrangements.	Scoping
Salford IA risk assessment	6	Application review – Liquid logic (CYPS 2025-26 – Adults will be covered in 2026-27)	The audit will include maintenance and support controls, including supplier management and roadmap prioritisation; Application access controls assessing controls over both general and privileged level access; Audit trail management covering monitoring of users accessing the system, particularly in relation to users with high level access or processing of 'critical' transactions; System availability and continuity covering system performance management, availability, capacity and continuity management.	Draft report
CSC 09	1, 2	16/17 Year Old Homeless Pathway	Approach to meeting the need of 16/17 yr old children who present as being homeless either to Childrens social care or Housing.	In progress
Follow Ups			Time set aside for the follow up of any partial or no assurance opinions completed within the year.	
Project Boards and groups			Internal Audit attendance at project boards or groups to give advice on internal controls.	

Data analytics development	Time set aside to develop the data analytics workstreams and undertake testing.	
Independent review of grants	Independent examination of accounts and / or assurance that the grant claim has been spent in accordance with the grant determination.	
Contingency	Time set aside for audit review of any new and emerging risks, unplanned work identified as being required during the year.	
Anti-Fraud and Corruption and Anti Money Laundering		
Total number of days 210		
Title	**Brief Description**	**Progress/ Qtr planned**
Investigations	Time set aside for investigation of whistleblowing and other referrals received.	1-4
Anti-Fraud and Corruption Policy Updates	Review and update of Anti-Fraud and Corruption Policies • Anti-Fraud and Corruption Policy and strategy and assessment against best practice	Complete
Anti-Fraud and Corruption Proactive Work	Risk-based work to prevent and detect fraud including:- • Review and investigation of NFI matches • Awareness raising and communication of fraud risks and internal reporting arrangements to employees. This includes liaison with risk champions supporting fraud risk development across the council.	1-4
Anti Money Laundering Assurances	Testing on key systems/controls to gain assurance on Anti Money Laundering arrangements (Land and Property transactions).	Q4
Total number of days 980		

Key:- Council Plan Themes

1- People are Safe, Healthy and Live Well
2- Every Child able to fulfil their potential
3- Expanding economic opportunity
4- A cleaner, greener local environment
5- Every neighbourhood thriving
6- One Council

Appendix C

Summary of reports issued during the period November to January

Audit Area & overall opinion	Assurance Objective	Summary of findings
Adult Care, Housing and Public Health		
Smoke and CO alarms Follow Up Reasonable Assurance	To provide assurance that the agreed actions arising from the previous audit of Health & Safety Legislation and Corporate Responsibilities for Council Homes – Smoke & CO detectors have been implemented.	The follow-up audit confirms that the implementation of The Compliance Workbook (TCW) software has enhanced the service delivery, addressing most issues identified in the previous audit. TCW has been adopted to manage smoke and CO detector data, however, it was noted that TCW has its own limitations, and further work is still required to ensure the completeness and accuracy of the information held within the system. The Service has confirmed that they have uploaded all historical gas and electrical certificates (circa 60,000 in total), and the TCW report identifies how many detectors are in the property. The information currently available in TCW is part of an ongoing data integration process and further work is required to ensure the completeness and accuracy of the data. Once all relevant information has been collated and fully integrated into TCW, a comprehensive report covering all assets including smoke and CO detector details will be achievable. The TCW is currently unable to extract all of the required details, (for example expiry data from electrical installation certificates and detectors, so the information is being gathered from various sources, including the Northgate Housing (NEC) system; manual inspections and historical records. Due to these limitations, some properties may not appear in TCW reports, even though relevant data may exist elsewhere. As a result, manual checks and cross-referencing remain essential to ensure full compliance and data accuracy. Work is ongoing with TCW and contract partners to address this issue. The aim is to standardise how expiry information is recorded, either by ensuring it appears in a consistent location within existing certificates, or by introducing a dedicated certificate for smoke and CO detectors. Once this process is finalised, expiry data will be more reliably captured and reported through TCW. In mitigation of the weakness, each property has an annual check, at which point any defective detectors should be highlighted. Further, it is the responsibility of the tenant to check their detectors and report any defective units to the Authority so they can be replaced.

Appendix C

Audit Area & overall opinion	Assurance Objective	Summary of findings
Statutory Tenancies Reasonable assurance	Assess the adequacy of the internal control arrangements for Compliance with Statutory Tenancy Processes and Regulator of Social Housing Consumer Standards and associated Code of Practice Tenancy Standard.	The audit found that current arrangements for measuring compliance with the statutory '42-day rule' for the communication of mutual exchange decisions to applicants are not robust. It was noted during the audit that there were current system limitations in reporting regarding the tracking of mutual exchanges. As the progress on exchanges is not easily visible this has limited the monitoring of progress. Non-compliance with the 42-day rule means that the Council loses the legal right to refuse permission for the exchange. This could potentially lead to under occupation of property, properties not being suitable for need or taking on a tenant with significant rent arrears. The audit found several instances where local procedures had not been followed in respect of Mutual Exchanges and Sole-Joint/Joint-Sole tenancy changes. The audit did not find any evidence of non-compliance with the Tenancy Standard (Consumer Standards) set by the Regulator of Social Housing Tenancy Standard (April 24).
Fire Safety in Council Homes Substantial assurance	To assess the adequacy of the internal control arrangements surrounding fire safety compliance in council housing.	The audit found that there are arrangements in place to ensure compliance with fire safety legislation and the Fire Safety Policy. There are arrangements in place to plan, record and monitor the undertaking of Fire Risk Assessments and Fire Risk Reviews and the implementation of remedial actions arising from these. Controls could be strengthened further by the formal documentation of these processes. The audit found that there are arrangements in place to record issues (including fire safety concerns) identified by Housing Officers, F&CS Facilities Services cleaning staff and F&CS Facilities Management caretaking staff. Arrangements could be improved by maintaining better records of action(s) taken by Housing Staff in response to these issues.
Asbestos Management in Council Homes Substantial assurance	Review the effectiveness and provide assurance of the Council's compliance with Health & Safety for Asbestos Management in Council tenanted properties.	Audit review confirmed adherence to the Control of Asbestos Regulations 2012, supported by the *Managing Asbestos – Guidance for Managers* framework. Qualified contractors are engaged for surveys and removals; however, RMBC's existing contracts have expired, introducing a compliance risk. The re-tendering process is in progress, with contract awards anticipated by March–April 2026. Operational assurance checks indicate that management surveys, refurbishment surveys, and re-inspections are completed accurately, records are maintained in

Appendix C

Audit Area & overall opinion	Assurance Objective	Summary of findings
		Northgate and on the Performance Spreadsheet, and monthly scorecards provide compliance reporting to senior management. Tenant communication remains robust, incorporating asbestos guidance in welcome packs, property reports, and a dedicated website section.
Finance and Customer Services		
NNDR (Business Rates) Substantial assurance	The overall objective of the audit was to assess the adequacy of the internal control arrangements for NNDR Billing, Reliefs and Refunds.	The audit confirmed that key risks such as inaccurate billing, incorrect relief application, ineligible relief claims, and misapplied refunds are effectively managed, with no significant issues impacting council revenue. Two minor errors were identified relating to retail discount and, whilst these do not suggest any systematic weaknesses, they do offer the opportunity for procedural improvement.
Asset Management Estimates and Capital Programme (Follow up) Reasonable assurance	The objective of the audit was to provide assurance that the agreed actions arising from the previous audit of Asset Management Estimates & Capital Programme have been implemented.	Assurance could be provided that procedural updates and associated new documentation have been completed, however, full implementation across the Business Design Team and to their clients is still in progress. Due to the complex and varied nature of the projects that the service is involved with, together with the broad scale of project knowledge and experience their clients have, the new process has, so far only been trialled with newer projects whose clients have more experience working on projects. The Service Director for Property and Facilities Services explained that while delivering the new process it was acknowledged that the organisations understanding of project management was not as mature as expected and therefore the delivery of the new procedures and documentation would initially need to be eased in and tested with their more experienced clients. This would ensure a more robust standardised procedure was in place which would meet both the services and client's needs and expectations. This decision was evident during the audit process as only intermittent examples of staff using the updated procedures and new documentation were identified. Building Design

Audit Area & overall opinion	Assurance Objective	Summary of findings
		Team management confirmed that the expected full roll out of the new procedures and documentation, including staff training and addressing any teething issues, would be completed before April 2026 at which point all new projects will used the new documentation and follow the new procedures.
Regeneration and Environment		
Risk Registers Reasonable assurance	The overall objective of the audit was to provide assurance that robust risk management is enacted in accordance with Council policy and guidance.	The Directorate follows the corporate guidance on Risk Management. The key weakness is with the recording of risk changes rather than any risk process actions. Meeting records would provide clear evidence of the rationale and historical context of decisions made about the risk escalation and risk scores and, would contribute to futureproofing for the risk register entries both at the time the decisions were made and for actions taken at subsequent reviews.
Highways Structures Partial assurance	To provide assurance regarding compliance with the inspection regime, and a review of the adequacy of the follow up processes where issues have been identified.	The Highways Structures inspection programme has a significant and historic backlog that provides the Council with a greater likelihood of a Health and Safety incident that has serious consequences for the Council. R & E's management has confirmed current progress with the backlog. As at 2nd December 2025 twenty Principal Inspections had been commissioned with a further twenty-three to be commissioned. The current Highways Structures team that started in September 2024 are making progress to address the current weaknesses and being effectively supported by the Interim Head of Transport Infrastructure. Reduction of the risks to an acceptable level is a long term rather than short term goal and achievable objective due to current uncertainties over asset ownership and the potential volume of follow up inspections. Most of the principal inspections are to be undertaken by outside companies as all are outstanding and only a few can be completed by existing staff due to safety concerns as specialist equipment may be required. A follow up audit will be undertaken in 2026/27 to establish the progress made.
Trading Standards Unannounced visit	A full audit of Trading Standards was not carried out. The objective of this audit was on the security of the	Due to staff shortages, resulting from unfilled posts; sickness and other HR issues, there has been very minimal activity by the Trading Standards Service, with respect to seizures of goods from premises. This has resulted in slippage in some procedural areas and errors in recording details of seizures.

Appendix C

Audit Area & overall opinion	Assurance Objective	Summary of findings
Reasonable assurance	store and compliance with the stores procedures.	At the time of the audit a new Trading Standards Manager was due to take up their post, together with a Trading Standards Officer. In addition, two members of staff on long term sick had commenced phased returns to work. A further member of staff is expected back in January 2026. It is hoped that the issues highlighted following the latest unannounced visit can be quickly resolved once staff availability has been addressed. Security of the evidence storeroom has been enhanced following the introduction of additional ID card access permissions. An inherent risk exists with respect to storage of items seized by South Yorkshire Police, who only provide items in sealed evidence bags without actual count numbers of the contents of these bags. Actions have been agreed to limit the severity of this weakness.

Rating	Definition
Substantial Assurance	Substantial assurance that the system of internal control is designed to achieve the service's objectives and this minimises risk. The controls tested are being consistently and effectively applied. Recommendations, if any, are of an advisory nature to further strengthen control arrangements.
Reasonable Assurance	Reasonable assurance that the system of internal control is designed to achieve the service's objectives and minimise risk. However, some weaknesses in the design or inconsistent application of controls put the achievement of some objectives at low risk. There are some areas where controls are not consistently and effectively applied and / or are not sufficiently developed. Recommendations are no greater than medium priority.
Partial Assurance	Partial assurance where weaknesses in the design or application of controls put the achievement of the service's objectives at a medium risk in a significant proportion of the areas reviewed. There are significant numbers of areas where controls are not consistently and effectively applied and / or are not sufficiently developed. Recommendations may include high priority and medium priority matters.
No Assurance	Fundamental weaknesses have been identified in the system of internal control resulting in the control environment being unacceptably weak and this exposes service objectives to an unacceptable high level of risk. There is significant non-compliance with basic controls which leaves the system open to error and / or abuse. Recommendations will include high priority matters and may also include medium priority matters.

Appendix D

Internal Audit Performance Dashboard

Key Performance Indicators

Performance Indicator	Target	April - July	Aug - Oct	Nov - Jan	Feb - Mar
Draft reports issued within 15 working days of field work being completed	90%	96%	80%	100%	
Final reports issued within 5 working days of customer response to the draft report	90%	100%	100%	100%	
Audits completed within planned time	90%	95%	100%	78%	

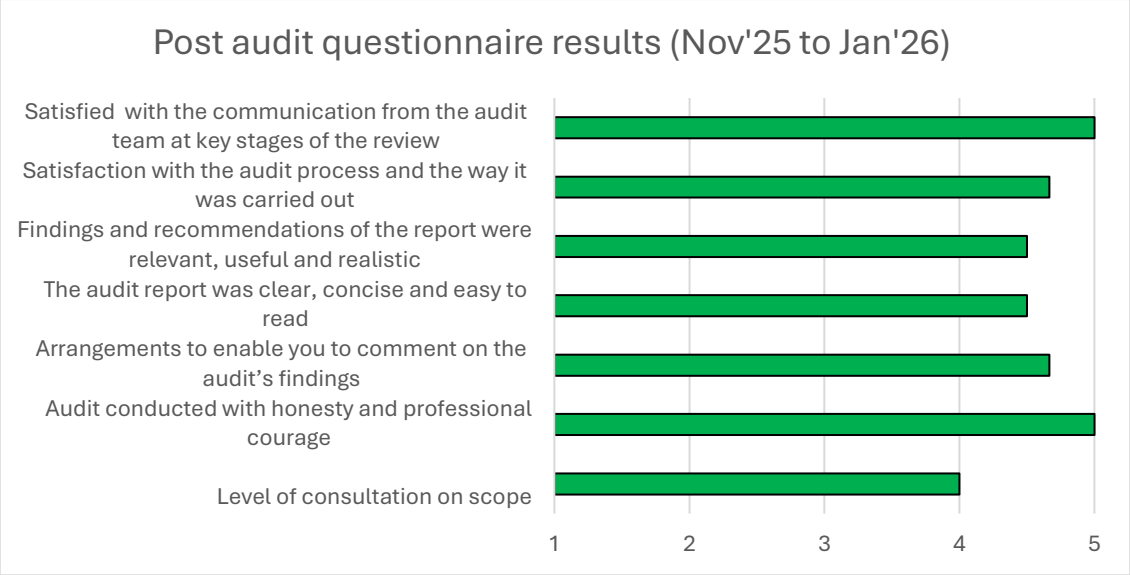
Audit Plan Progress

Assurance Type/ Directorate	2025/26 Plan	Completed	In progress	Not started
Adult Care, Housing and Public Health	10	4	2	4
Assistant Chief Executive	2	0	1	1
Childrens and Young People	2	1	1	0
Finance, Customer Services	12	3	3	6
Regeneration and Environment	9	3	4	2
Crosscutting	3	0	3	0
Grants	7	6	1	0

Appendix E

Post Audit Questionnaires

6 questionnaires were received during the period. The graph below illustrates the average responses to each question on a scale of 1-5, 5 being the highest level of satisfaction.



"Meetings arranged to discuss initially was very helpful, as was communication throughout the process. Felt like views were taken on board."

"Open and transparent manner in which matters requiring clarity were resolved through open dialogue."

"Clear communication throughout the process."

"Auditor carried out the review and I found her to be very friendly and approachable. If she had any issues or didn't understand a process she was very good at getting in touch and asking the question."

"A personable approach by the auditor that added value in having an independent person scrutinise the service in order to allow us to improve the offer that we have. Audit colleagues have always been very helpful and this is seen as a collaborative approach for improvement"