

APPENDIX A

REGISTER OF AUDIT
RECOMMENDATIONS - 18
SEPTEMBER 2026

Lead Service	Title	Recommendation	Priority Rating	Original Due Date	Service Comments	Revised Due Date	Revised Implementation Date changes
CED	Complaints Handling	The Customer Care Manager should develop a process to produce regular complaint reports and communicate these to service management teams. These reports may include information pertaining to: • Outstanding or unresolved complaints. • Key performance indicators and other statistics. • Information on key/significant complaint issues. • Analysis of trends in complaints, including the reason for complaints and potential service improvements. These reports should then be monitored and reviewed by service senior management on a regular basis. Where any issues or anomalies are identified, such as unresolved and outstanding complaints, timely corrective action should be taken to resolve this.	Medium	31/05/2022	Recommendation will be concluded with the presentation of a report to the OPDSC on 04/11/2026.	30/11/2026	11
CED	Corporate Review - Data Loss Prevention Controls	Recommendation relating to the review of DLP reports. (Detail of recommendation has been removed as original auditreport was not reported publicly).	High	30/06/2022	Partially complete - the last element of the recommendation is being finalised.	30/11/2026	14
CED	Corporate Review - Data Loss Prevention Controls	Recommendation relating to the review of DLP reports. (Detail of recommendation has been removed as original auditreport was not reported publicly).	High	30/06/2022	Partially complete - the data required for the implementation of this recommendation has been received and the recommendation will be implemented by the end of October.	31/10/2026	14
CED	Corporate Review - Tell Us Once	The Registrars Office should engage with legal services to initiate a data sharing agreement with the National Records of Scotland, so that death registration data can be shared with other Council departments, at the point of entry, and so that benefits and services can be removed timeously following notification of death.	High	01/11/2022	Registrars service are looking to implement the full TUO Enrichment service which would see data being shared quicker with council services and would perhaps now remove the need to set up a data sharing agreement with NRS. Registration Services Manager to agree implementation date before the end of the year.	31/12/2026	8

FS	Corporate Review - Tell Us Once	The Registrars should ensure that a suitable process is put in place so that all deaths are reported to the Electoral Registrations Office (ERO) and Council Tax in a timely manner, following notification. Appropriate monitoring should also take place to ensure that processes are adhered to. The ERO should undertake a data cleanse exercise to ensure that all relevant deaths reported have been removed from the Register and it is as up to date as possible.	High	31/12/2022	Recommendation continues to be progressed. Due to the demands of election-related work and the resource commitments associated with these activities, additional time is required to complete the remaining actions. Revised target implementation date has therefore been requested to 30 October 2026.	30/10/2026	7
CED	Corporate Review - Tell Us Once	If wider data sharing is approved, per recommendation 1, appropriate data sharing processes should be put in place so that: -all relevant departments are included in the distribution list -Service compliance / performance is monitored. In doing so the Council should seek to automate the data sharing process as far as possible (e.g., via auto-forwarding rules, shared repository etc.) so that data is shared with all relevant departments, timeously and consistently, with minimal effort.	High	31/03/2023	Registrars service are looking to implement the full TUO Enrichment service which would see data being shared quicker with council services and would perhaps now remove the need to set up a data sharing agreement with NRS. Registration Services Manager to agree implementation date before the end of the year.	31/12/2026	11
CED	ArcGIS Application Audit	The LT should liaise with CGI to ensure that an up to date, system generated, list of ArcGIS users can be obtained. Thereafter this should be reviewed periodically (e.g. annually) by the system owner (or relevant delegate) to verify that all users are current employees and authorised to access the system. The system owner should ensure that a suitable process is put in place for notifying the LT when staff leave the Council or no longer require system access, so that this can be removed in a timeous manner. The LT should review the permissions granted to users and ensure that these are appropriate to their role. Excess permissions should be removed. The LT should also formalise a policy so that access levels are clearly defined and granted appropriately.	Medium	31/03/2023	The main elements of the recommendation have been completed, pending Internal Audit sign off. The first review of permissions is complete however recording data permissions is an ongoing process and as part of the move to Enterprise, the team will carry out a more thorough data cleanse which may result in further update to permissions or removing the datasets completely. The delivery date for the move to Enterprise has been impacted by emerging technical issues and is now expected in March 2027.	31/03/2027	11

CED	ArcGIS Application Audit	The LT should develop administration procedures so that administrator activities, such as user access management and account maintenance, have been clearly defined. The LT should also develop a formal training program for new users.	Medium	30/06/2023	The Service has confirmed that admin procedures have been developed. This element is considered implemented. In relation to detailed training for ArcGIS Pro, separate installation of Pro is progressing and this has been tested within the Location team. Widespread roll out of Pro is dependent on the move to Enterprise. The delivery date for the move to Enterprise has been impacted by emerging technical issues and is now expected in March 2027.	31/03/2027	10
ES	Hardware Asset Management (iPads)	EDS Management should define its approach to the recovery and collection of iPad devices, where these have not been returned by school leavers. This should then be communicated and enforced by headteachers across the school estate. Appropriate action should be taken for devices which are not recoverable so that these are accurately reflected in both the local asset register and Jamf.	Medium	30/09/2024	The Asset Tracking (iPads) application has been successfully tested and is ready for deployment across the education estate.	30/11/2026	6
CED	IT Currency	The SIIT team should liaise with CGI to determine if additional arrangements (alongside NAC) can be applied to assist with the prevention and detection of shadow IT. The SIIT team should develop and issue information to Services which define shadow IT and raise awareness of its risks. This should also clarify the service responsibilities to remind staff and reinforce the need to follow the required processes regarding the use and deployment of new technology.	Medium	31/12/2024	Assurance has been provided by Digital Services that the recommendation has been implemented. Internal Audit has requested one additional piece of evidence and will be able to mark this recommendation as complete once this has been provided.	31/09/2026	7
ES	Hardware Asset Management (iPads)	EDS should liaise with CGI and put in place a process to ensure that the Jamf database is properly maintained. Devices that have not logged on the GCC network for a prolonged period of time should be recovered where possible and returned to stock, to minimise the requirement for purchasing additional iPads.	High	31/12/2024	The Asset Tracking (iPads) application has been successfully tested and is ready for deployment across the education estate.	30/11/2026	6

SWS	Governance Review	Management should ensure that appropriate IAO's are assigned as soon as possible. Thereafter, all IAO's should be advised of their role and responsibilities and complete the "Information Risk and Information Asset Management" GOLD course.	Medium	31/03/2025	Significant progress has been made towards implementation of this recommendation. The updated Information Asset Owner (IAO) training package has undergone a number of revisions and is currently awaiting final approval before being submitted to the Training and Communications Group for sign-off. Asset owners within the asset register have been updated, with the remaining amendments scheduled for completion by the end of October 2026. Following approval of the training package, communications will be issued to IAOs to complete the GOLD training, with completion rates monitored accordingly. Individual support sessions will then be arranged with IAOs to review asset ownership and ensure information assets remain accurate and up to date. Due to the interdependencies between these actions and the need to support IAOs on an individual basis, a revised completion date of 31 December 2026 is proposed.	31/12/2026	6
CED	Cyber Incident Response Management	Recommendation relating to the GCC CIRP and Scottish Government readiness assessment. (Detail of recommendation has been removed as original audit report was not reported publicly).	Medium	30/04/2025	The first element is nearing completion, and due to be concluded by the end of September 2026. Work continues on the second element. This will require input from each of the Council's Managed Service Providers (MSPs), and is targetted for completion by December 2026.	31/12/2026	6
ES	Corporate Review - Travel Expenses	Management should review the vehicle compliance documentation for employees within Education services who are paid monthly, and submit mileage claims, to ensure that the documentation is reviewed on an annual basis.	Low	30/04/2025	This work continues to be progressed by HR and the Education SMT in response to the recommendations outlined. Progress has been impacted by competing service priorities, including the significant programme of work associated with equal pay and related workforce matters, resulting in a delay to the original implementation timescale.	31/12/2026	5
ES	Corporate Review - Travel Expenses	Management should remind all employees approving and making claims that mileage claims to or from their home address cannot exceed the amount claimable if the same journey had been made to or from their normal place of work.	Medium	31/05/2025	This work continues to be progressed by HR and the Education SMT in response to the recommendations outlined. Progress has been impacted by competing service priorities, including the significant programme of work associated with equal pay and related workforce matters, resulting in a delay to the original implementation timescale.	31/12/2026	5
ES	Corporate Review - Travel Expenses	Management should remind staff of how mileage claims should be completed with an origin and destination entered for each trip and remind authorisers to only approve claims where this has been accurately completed.	Medium	31/05/2025	This work continues to be progressed by HR and the Education SMT in response to the recommendations outlined. Progress has been impacted by competing service priorities, including the significant programme of work associated with equal pay and related workforce matters, resulting in a delay to the original implementation timescale.	31/12/2026	5

FS	FS Housing Repayment Charges	Management should review the current process for the removal of Charges to ensure that all cases are submitted to Legal Services at the appropriate time.	Medium	31/07/2025	Completion date is extended to allow for system go-live and a full review of both the existing ("as is") and future ("to be") processes. A revised completion date of 30 November 2026 was agreed by Internal Audit	30/11/2026	5
ES	Groupcall Review	EDS should liaise with the supplier to determine if controls regarding access to the system can be enhanced, for example using MFA.	Medium	31/08/2025	A pilot is currently being undertaken with selected schools to test the new authentication process before wider rollout.	31/12/2026	4
FS	FS Housing Repayment Charges	Management should develop procedural documentation for the administration of Repayment Charges. These should be reviewed on a regular basis and shared with all staff involved in the process.	Medium	30/09/2025	Once the new system goes live, a period of training will be required. On this basis a revised implementation date to 30 November 2026 was agreed by Internal Audit	30/11/2026	3
CED	Council Use of M365	Management should ensure the ongoing discussions with the relevant Managed Service Provider (MSP) to ensure that expectations and process are understood are promptly concluded. The current M365 configuration should be baselined and agreed, following this changes should be approved through the established change management process.	Medium	30/09/2025	The Service has confirmed that this recommendation has been implemented and is working with Internal Audit to provide the required evidence.	30/09/2026	3
CED	Risk Management Compliance	The Corporate Risk Manager should, as part of the ongoing review to the RMPF, ensure it is updated to reflect the requirement for Risk Owners to actively manage risks which are to be treated and an appropriate process is in place for accepting risks which are to be tolerated, transferred or terminated. Thereafter all Services should be briefed on the requirements of the updated Policy, either through the Risk Management Forum and / or briefings at Service Leadership team meetings. Any training for risk owners should also be provided following any required updates. The Corporate Risk Manager should continue to monitor compliance with the framework once the revisions have been published.	High	31/12/2025	Partially updated. A process and supporting guidance note for the active management of risks that are accepted, tolerated, transferred, or terminated has been implemented. This has been issued to RMF Members and Risk Owners and has been applied across the Corporate Risk Register and some Service Risk Registers.	31/12/2026	1
FS	Asset/ Stock Management	All sites: Management should develop/update the procedures for stock control, ensuring that all key aspects of the process (issuing and returning of stock, managing stock levels, stock takes, and stock valuations) are clearly detailed. Thereafter, procedures should be shared with all relevant staff, with additional training provided, where appropriate.	Medium	31/01/2026	Due to the recommendation applying to approximately 100 sites, implementation is being phased across locations. The recommendation is progressing and remains on track for completion within the agreed timescale	31/10/2026	1

FS	Asset/ Stock Management	All sites: Management should agree and document the processes for managing slow-moving and obsolete stock, including appropriate disposal arrangements. Thereafter, management should undertake a review of any slow-moving stock, for example, items that have not been used in over a year to determine whether the stock item is still in date/still requires to be held. If deemed no longer required, management should ensure that the stock is dealt with appropriately, following appropriate processes and approvals.	Medium	31/01/2026	Due to the recommendation applying to approximately 100 sites, implementation is being phased across locations. The recommendation is progressing and remains on track for completion within the agreed timescale	31/10/2026	1
FS	Asset/ Stock Management	Cookfreeze management should consider whether ingredients stock can be included in the stock takes undertaken to ensure that any misappropriation of ingredients can be identified. All sites, except Roads: Management should ensure that an officer not involved in the stock management process is present during stock takes to enable independent verification.	High	31/01/2026	Due to the recommendation applying to approximately 100 sites, implementation is being phased across locations. The recommendation is progressing and remains on track for completion within the agreed timescale	31/10/2026	1
FS	Asset/ Stock Management	All sites: Management should ensure that where practically possible segregation of duties is in place to protect both the stock and the individuals involved in its management. This would involve sharing of the duties or some independent managerial oversight.	Medium	31/01/2026	Due to the recommendation applying to approximately 100 sites, implementation is being phased across locations. The recommendation is progressing and remains on track for completion within the agreed timescale	31/10/2026	1
SWS	Accounts Receivable - Debt Write Off	Corporate Finance, in conjunction with individual services, should document the “do not write off” criteria for all services. Thereafter these should be communicated to all relevant officers. Corporate Finance and HSCP senior management should determine whether further training should be provided to responsible officers to ensure procedures are applied correctly and consistently.	Medium	31/03/2026	The debt write-off process has been reviewed by a small working group. Recommendation is partially completed.	31/10/2026	2
FS	Asset/ Stock Management	All sites: Management should consider the feasibility of utilising a single system for stock management that could be used across all Services.	Medium	31/03/2026	Due to the recommendation applying to approximately 100 sites, implementation is being phased across locations. The recommendation is progressing and remains on track for completion within the agreed timescale	31/10/2026	1
NRS	Asset/ Stock Management	All sites: Management should develop/update the procedures for stock control, ensuring that all key aspects of the process (issuing and returning of stock, managing stock levels, stock takes, and stock valuations) are clearly detailed. Thereafter, procedures should be shared with all relevant staff, with additional training provided, where appropriate.	Medium	31/03/2026	Partially Implemented - Internal Audit has been liaising directly with the three service areas in scope. Most of the necessary evidence has been submitted from each of the three service areas with additional evidence requested as required.	30/09/2026	2

NRS	Asset/ Stock Management	Pest Control and Scientific Services management should liaise with Corporate Finance to determine whether the Pest Control and Scientific Services stock values should be included in the Council's financial statements. All sites: Management should consider the feasibility of utilising a single system for stock management that could be used across all Services.	Medium	31/03/2026	Partially Implemented - Internal Audit has been liaising directly with the three service areas in scope. Most of the necessary evidence has been submitted from each of the three service areas with additional evidence requested as required.	30/09/2026	1
NRS	Asset/ Stock Management	Pest Control and Roads: Management should consider whether improvements could be made to the audit trail of all stock issued/used to ensure any discrepancies can be identified. Where possible, a reconciliation between the stock requested by staff and the stock used should be undertaken to identify any variances. Any variances identified should be investigated.	Medium	31/03/2026	Partially Implemented - Internal Audit has been liaising directly with the three service areas in scope. Most of the necessary evidence has been submitted from each of the three service areas with additional evidence requested as required.	30/09/2026	1
NRS	Asset/ Stock Management	NRS Roads management should formalise the frequency of stock counts and ensure that a record of all stock counts undertaken is maintained for audit trail purposes. Cookfreeze management should consider whether ingredients stock can be included in the stock takes undertaken to ensure that any misappropriation of ingredients can be identified. All sites, except Roads: Management should ensure that an officer not involved in the stock management process is present during stock takes to enable independent verification.	High	31/03/2026	Partially Implemented - Internal Audit has been liaising directly with the three service areas in scope. Most of the necessary evidence has been submitted from each of the three service areas with additional evidence requested as required.	30/09/2026	1
NRS	Asset/ Stock Management	All sites: Management should ensure that where practically possible segregation of duties is in place to protect both the stock and the individuals involved in its management. This would involve sharing of the duties or some independent managerial oversight.	Medium	31/03/2026	Partially Implemented - Internal Audit has been liaising directly with the three service areas in scope. Most of the necessary evidence has been submitted from each of the three service areas with additional evidence requested as required.	30/09/2026	2
CED	Recruitment and Selection	CBS Recruitment should provide Service HR with performance information each period to show the average time to complete a recruitment exercise and any that breach the 16-week SLA for their own service. Service HR and CBS Recruitment should then investigate any areas of concern and take action where appropriate. In conjunction with recommendation 1, Service HR should consider whether additional performance measures for the recruitment and selection process can be developed. Thereafter, performance against these measures should be regularly monitored and reported to identify any stages in the process that are subject to frequent delays so that appropriate action can be taken where required.	Medium	31/03/2026	Service HR are planning to provide a quarterly update to Heads of Service, highlighting where the timescales of recruitment have not been met. On track for issue by 24 September	30/09/2026	2

SWS	Review of Complaints and Members Enquires Handling	All Services: Once Granicus is implemented management should ensure that regular complaints reports are produced. These should include: • Outstanding or unresolved complaints. • Key performance indicators and other statistics. • Information on key/significant complaint issues. • Analysis of trends in complaints, including the reason for complaints and potential service improvements. These reports should then be monitored and reviewed by service senior management on a regular basis. Where any issues or anomalies are identified, such as unresolved and outstanding complaints, timely corrective action should be taken to resolve this.	High	31/03/2026	Partially implemented. Evidence of the reporting arrangements to senior management provided. Extension to November 2026 requested to allow officers to continue to develop the reporting requirements from Granicus.	30/11/2026	2
CED	Review of Complaints and Members Enquiries Handling	All Services: Management should remind all relevant officers of the importance of adhering to the Complaints Handling Process and its requirements. In addition, they should also be reminded of the importance of retaining and recording all relevant documentation in the appropriate system. Management should review the complaints identified as part of the data analytics work to identify any recurring issues/bottlenecks that have contributed to the delays. Thereafter management should take action to address these issues where possible. CCT management should remind service management of the importance of adhering to the SLA timescale for responding to member enquires. Where a service continues to exceed the timescale, this should be escalated to the Services senior management to investigate.	Medium	31/03/2026	The service has confirmed that this recommendation has been implemented. It will be closed when evidence has been provided and reviewed by Internal Audit.	30/09/2026	1
ES	Establishment Visits	EDS management should ensure that arrangements are in place to satisfy physical security requirements from the risks identified. This includes: • Door codes used to restrict access to staff only areas should be changed on a regular basis or earlier if there are staff changes. • Keyholders are aware of their roles and responsibilities and arrangements are in place to cover absences. • A reminder is issued to staff to request ID prior to granting access to restricted areas. • A reminder is issued to staff to ensure where physical controls to restrict access are in place they are adhered to. • Where physical controls to restrict access are not in place a risk assessment is completed to determine if action is required. • Where CCTV is in operation the correct signage should be in place • Staff are issued with an ID badge where required.	Medium	31/03/2026	Education is required to develop a communications plan to ensure the outcomes of the establishment visits audit are shared appropriately. This will support schools in complying with physical security, cash handling, and health and safety procedures.	31/10/2026	2

ES	Establishment Visits	EDS management should make arrangements to satisfy the information security requirements from the risks identified so that Council data is protected at all times, this includes the following areas: • Confidential waste collections meet the needs of the establishment. • Council devices are connected to the network in line with corporate guidance to ensure security software is updated regularly. • Establishment leavers processes are operating effectively and in line with corporate guidance. • Establishments are aware of the devices allocated to them and a register is maintained, reviewed and updated regularly to ensure lost devices are identified as soon as possible so action can be taken to reduce the risk of unauthorised access to Council systems. • Staff are aware of their responsibility in relation to data losses/near misses and phishing attacks. • Establishments with card machines are recording all actions undertaken to comply with PCI DSS.	Medium	31/03/2026	Education is required to develop a communications plan to ensure the outcomes of the establishment visits audit are shared appropriately. This will support schools in complying with physical security, cash handling, and health and safety procedures.	31/10/2026	2
ES	Establishment Visits	EDS management should take steps to remedy the Health & Safety issues identified. This includes ensuring that: • All appropriate risk assessments are in place and that plans are developed so that these are routinely updated. • The HANDS system is used to record all incidents, accidents and near misses. • Staff have completed all mandatory and locally required H&S training, and this is recorded as required. • Establishments have an adequate number of Fire Wardens, relevant to the type of establishment. • Establishments display all H&S signage where all staff can access it. • Establishments should take reasonable steps to try and ensure first aiders are on site across all shift patterns, whenever possible. • A H&S Risk Assessment should be carried out for each establishment and updated as required.	Medium	31/03/2026	Education is required to develop a communications plan to ensure the outcomes of the establishment visits audit are shared appropriately. This will support schools in complying with physical security, cash handling, and health and safety procedures.	31/10/2026	2
ES	Establishment Visits	EDS management should take steps to remedy the cash management issues identified so that Council cash is protected at all times including ensuring that: • Cash is only accessible to authorised staff, and ID is checked before visitors are provided with access. • Record keeping arrangements should ensure that an adequate audit trail is available to confirm all cash management arrangements have been carried out appropriately.	Medium	31/03/2026	Education is required to develop a communications plan to ensure the outcomes of the establishment visits audit are shared appropriately. This will support schools in complying with physical security, cash handling, and health and safety procedures.	31/10/2026	2

ES	Establishment Visits	EDS should remind schools of the importance of complying with Management Circular 23 and ensuring that school funds are being managed in accordance with the written guidance in this document. For example: • Appropriate oversight is in place, e.g. a committee exists for fund management where possible. • Sufficient members are involved with the school funds to ensure adequate oversight. • Carry out monthly reconciliations of bank and cash balances. These should be checked and authorised by the Head of Establishment and retained.	Medium	31/03/2026	Education is required to develop a communications plan to ensure the outcomes of the establishment visits audit are shared appropriately. This will support schools in complying with physical security, cash handling, and health and safety procedures.	31/10/2026	2
ES	Establishment Visits	EDS Management should ensure that Heads of Establishment are aware of the maximum number of children and young people who can be accommodated in the various classrooms in their establishment. These figures should then be recorded to allow for regular review to ensure these are not breached.	Medium	31/03/2026	Education is required to develop a communications plan to ensure the outcomes of the establishment visits audit are shared appropriately. This will support schools in complying with physical security, cash handling, and health and safety procedures.	31/10/2026	2
NRS	Establishment Visits	NRS management should take steps to remedy the Health & Safety issues identified. This includes ensuring that: • All appropriate risk assessments are in place and that plans are developed so that these are routinely updated. • The HANDS system is used to record all incidents, accidents and near misses. • Staff have completed all mandatory and locally required H&S training, and this is recorded as required. • Establishments have an adequate number of Fire Wardens, relevant to the type of establishment. • Establishments display all H&S signage where all staff can access it. • Establishments should take reasonable steps to try and ensure first aiders are on site across all shift patterns, whenever possible. • A H&S Risk Assessment should be carried out for each establishment and updated as required.	Medium	30/04/2026	The service H&S team are currently reviewing the identified issues. The service will provide the necessary evidence on conclusion of the review. An extension has been requested to conclude the review.	31/10/2026	2
SWS	Review of Complaints and Members Enquires Handling	CCT management should review the complaints handling GOLD course content to ensure that it remains up to date and fit for purpose. Management within each of the Services should determine which staff within the Service should complete the Complaints Handling GOLD course and thereafter monitor completion rates.	Medium	14/05/2026	Work in relation to the complaints handling process is ongoing and updated training will subsequently be developed.	30/11/2026	2

FS	Payroll Verification	Financial Services management should remind managers: • To submit details of leavers and changes to employee's details, including grades, working patterns and hours, to CBS in a timeous manner in order that these can be processed. • That any overpayments should be actioned immediately to assist in the recovery process. • SAP records for non-employees (e.g. agency staff and audit access) are closed when no longer required. Financial Services management should ensure any issues remaining that were identified during the verification exercise are corrected once fully investigated and consider whether additional training is required to ensure that managers are fully equipped to deal with payroll related matters.	Medium	26/06/2026	A reminder was issued to Financial Services managers outlining their responsibilities and the issues identified during the audit. All but three of the identified issues have been fully investigated and resolved where appropriate, with work ongoing to address the remaining matters.	31/10/2026	1
NRS	Review of Complaints and Members Enquiries Handling	All Services: Once Granicus is implemented management should ensure that regular complaints reports are produced. These should include: •Outstanding or unresolved complaints. •Key performance indicators and other statistics. •Information on key/significant complaint issues. •Analysis of trends in complaints, including the reason for complaints and potential service improvements. These reports should then be monitored and reviewed by service senior management on a regular basis. Where any issues or anomalies are identified, such as unresolved and outstanding complaints, timely corrective action should be taken to resolve this.	High	30/06/2026	Partially implemented.	31/12/2026	1
CED	Payroll Verification	CED management should remind managers: • To submit details of changes to employee's details to CBS in a timeous manner in order that these can be processed. • That any overpayments should be actioned immediately to assist in the recovery process. • That SAP records for non-employees (e.g. agency staff and External Chiefs) are closed when no longer required. CED management should ensure any issues remaining that were identified during the verification exercise, including any SAP records open that are no longer required, are corrected once fully investigated.	Medium	30/06/2026	Email message being prepared for cascade via SMT and Managers mailing list.	30/09/2026	1
CED	Cyber Incident Lessons Learned	Recommendation in relation to lessons learned following a cyber incident. (Detail of recommendation has been removed as original audit report was not reported publicly)	Medium	30/06/2026	Recommendation in progress.	31/10/2026	1
SWS	Cyber Incident Lessons Learned	Recommendation in relation to lessons learned following a cyber incident. (Detail of recommendation has been removed as original audit report was not reported publicly)	Medium	30/06/2026	Recommendation in progress.	30/10/2026	1

ES	Cyber Incident Lessons Learned	Recommendation in relation to lessons learned following a cyber incident. (Detail of recommendation has been removed as original audit report was not reported publicly)	Medium	30/06/2026	A new process has been agreed and will be implemented	30/10/2026	1
NRS	Cyber Incident Lessons Learned	Recommendation in relation to lessons learned following a cyber incident. (Detail of recommendation has been removed as original audit report was not reported publicly)	Medium	30/06/2026	Recommendation in progress.	30/10/2026	1
FS	Credit Balance Controls - Phase 2	CBS Management should update the current procedures to document a process for the review and management of credit balances across the systems. This should include the required frequency, roles and responsibilities, required actions and management oversight. In conjunction with the outstanding recommendation for CBS regarding the development of procedures for the administration of housing repayment charges, CBS and NRS management should ensure that the process for managing and reporting on refunds and credit balances is included. Once updated, these should be communicated with the relevant staff.	Medium	30/06/2026	Partially complete - CBS Management have updated procedures in relation to early years to now include the review and management of credit balances. Procedures for the saffron replacement system have still to be developed as the new system is rolled out.	30/11/2026	1
CED	Mobile Device Management	Recommendation in relation to Mobile Device Management. (Detail of recommendation has been removed as original auditreport was not reported publicly).	Medium	31/07/2026	The Service has confirmed that this recommendation has been implemented and is working with Internal Audit to provide the required evidence.	30/09/2026	1
CED	Mobile Device Management	Recommendation in relation to Mobile Device Management. (Detail of recommendation has been removed as original auditreport was not reported publicly).	Medium	31/07/2026	Partially implemented.	30/11/2026	1
CED	Mobile Device Management	Recommendation in relation to Mobile Device Management. (Detail of recommendation has been removed as original auditreport was not reported publicly).	High	31/07/2026	Partially implemented.	30/11/2026	1
SWS	Recruitment and Selection	CBS Recruitment should provide Service HR with performance information each period to show the average time to complete a recruitment exercise and any that breach the 16-week SLA for their own service. Service HR and CBS Recruitment should then investigate any areas of concern and take action where appropriate. In conjunction with recommendation 1, Service HR should consider whether additional performance measures for the recruitment and selection process can be developed. Thereafter, performance against these measures should be regularly monitored and reported to identify any stages in the process that are subject to frequent delays so that appropriate	Medium	31/07/2026	Work on the recommendation is ongoing.	26/02/2027	1

CED	Cyber Incident Lessons Learned	Recommendation in relation to lessons learned following a cyber incident. (Detail of recommendation has been removed as original audit report was not reported publicly)	High	30/08/2026	Partially implemented.	31/10/2026	1
ES	Review of Complaints and Members Enquiries Handling	CCT management should review the complaints handling GOLD course content to ensure that it remains up to date and fit for purpose. Management within each of the Services should determine which staff within the Service should complete the Complaints Handling GOLD course and thereafter monitor completion rates.	Medium	31/08/2026	Following completion of the review, Education Services will identify the staff groups required to undertake the training and implement arrangements to monitor completion rates.	30/11/2026	1
SWS	CareFirst Application Audit	Management should assess the feasibility of increasing the password requirement for the CareFirst system in line with the Council's Password Policy. Subsequently, management should ensure that the replacement software for CareFirst has the capability of strong password requirements.	Medium	31/08/2026	Testing of a solution is ongoing.	31/10/2026	1
SWS	CareFirst Application Audit	Management should consider introducing periodic sample checking of audit trails, focusing on high-risk areas.	Medium	31/08/2026	Due to other priorities and demands this recommendation is still ongoing.	31/10/2026	1
CED	Review of WorldPay Income	CED management should create relevant procedural documentation in relation to WorldPay and Certificates Online. The document should be communicated to all relevant staff. Thereafter, management should ensure that all officers who have access to the WorldPay system are suitably trained. Officers who do not utilise the system should have their access removed.	Medium	31/08/2026	In progress. Revised date of 31/12/2026.	31/12/2026	1
CED	Review of WorldPay Income	CED management should liaise with Financial Services to establish formal reconciliation arrangements for WorldPay payments received for Registrars. Once implemented, these reconciliations should be performed on a regular basis and appropriately documented.	Medium	31/08/2026	CEX and FS are currently liaising to establish a formal reconciliation process for WorldPay Payments for the Registrars system.	31/12/2026	1
CED	Cloud Application Assurance	Recommendation in relation to Cloud Application Assurance. (Detail of recommendation has been removed as original auditreport was not reported publicly).	High	31/08/2026	Recommendation is ongoing.	30/09/2026	1