

Audit recommendations - Progress noted etc.

5 There was submitted a report by the Head of Audit and Inspection providing an update on the status of audit recommendations agreed previously with services, advising

- (1) that since the last report to this committee on 25th March 2026 (Print 1, page 124), services had been responsible for following up recommendations that were due to have been implemented, with 61 remaining outstanding as at 28th May 2026 split across each service area, as detailed in the report;
- (2) that during the period from 25th March to 28th May 2026, services had satisfactorily implemented 52 recommendations, as detailed in the report;
- (3) of the summary of outstanding recommendations by service area and priority, together with the register of all recommendations that had still to be implemented, as detailed in an appendix to the report; and
- (4) that as part of the 2025/26 Internal Audit Plan a review of previously closed recommendations had been carried out to gain assurance that the enhanced controls implemented following the internal audit recommendations had been effectively sustained and continued to address the risks that were identified during the original audit.

After consideration, the committee noted

- (a) the progress made in terms of the recommendations implemented; and
- (b) that further reports on the status of the outstanding recommendations would be submitted in due course.