



INTERNAL AUDIT PROGRESS REPORT

NORTH HERTS COUNCIL

FINANCE, AUDIT AND RISK COMMITTEE

25 MARCH 2026

RECOMMENDATIONS

- Note the SIAS Progress Report for the period to 13 March 2026.
- Note the implementation status of the reported high priority recommendations.
- Note the plan amendments to the 2025/26 Annual Audit Plan.

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1. Introduction and Background

Purpose of Report

1.1 This report details:

- a) Progress made by the Shared Internal Audit Service (SIAS) in delivering the Council's Annual Internal Audit Plan for 2025/26 as at 13 March 2026.
- b) In-Year Audit Plan review and proposed plan amendments.
- c) An update on performance indicators as at 13 March 2026.
- d) The implementation status of high priority internal audit recommendations.

Background

- 1.2 The 2025/26 Internal Audit Plan was approved by the Finance, Audit and Risk Committee (the FAR Committee) on 12 March 2025.
- 1.3 The Committee receives periodic updates of progress against the Annual Internal Audit Plan. This is the final update report for 2025/26 on the delivery of the Internal Audit Plan.
- 1.4 The work of Internal Audit is required to be reported to a Member Body so that the Council has an opportunity to review and monitor an essential component of corporate governance and gain assurance that its internal audit provision is fulfilling its statutory obligations. It is considered good practice that progress reports also include proposed amendments to the agreed annual audit plan.

2. Audit Plan Update

Delivery of Audit Plan and Key Audit Findings

- 2.1 As at 13 March 2026, 82% of the 2025/26 Audit Plan days had been delivered.
- 2.2 There have been six final internal audit reports issued as part of the approved 2025/26 Internal Audit Plan since the last progress update to FAR Committee in January 2026:

Audit Title	Assurance Opinion	Recommendations
UK Shared Prosperity Fund	Reasonable	5 Low Priority and 2 Advisory Actions
Local Authorities as Charity Trustees	Reasonable	1 Medium and 2 Low Priority; 2 Advisory Actions

Leisure Centre Decarbonisation Scheme (Fourth Interim Report)	N/A	None
Leisure Centre Decarbonisation Scheme (Fifth Interim Report)	N/A	2 Advisory Actions
Purchasing Cards	Reasonable	1 High, 1 Medium and 1 Low
Assurance Mapping	N/A	1 Medium

High Priority Recommendations

- 2.3 Members will be aware that a Final Audit Report is issued when it has been agreed by management; this includes an agreement to implement the recommendations that have been made. It is SIAS's responsibility to bring to Members' attention the implementation status of high priority recommendations; it is the responsibility of officers to implement the recommendations by the agreed date.
- 2.4 One high priority finding and recommendation made in the Estates audit, with an original implementation date of 31 December 2024, remains open and is reported as largely implemented. The service has advised that remaining actions should be completed by a revised target date of 31 March 2026.
- 2.5 One high priority finding and recommendation made in the Business Continuity Planning audit with an original implementation date of 30 April 2023, remains open and is reported as largely implemented. The service has advised that remaining actions are subject to further review and update following recent test exercises and walkthroughs.
- 2.6 The original findings, recommendations and agreed management actions, along with an update, are included at Appendix D. The evidence-based internal audit work on the Follow-up of High Priority Recommendations has completed as part of the 2025/26 Audit Plan and a final draft report has been issued to management. The updates provided are largely sourced from the internal audit work.
- 2.7 One new high priority recommendation has been raised in the Purchasing Cards final internal audit report issued to FAR Committee members in March 2026. The action contained in the management response is reported as complete, and consequently no follow-up will be conducted as part of future progress updates to the FAR Committee.

Proposed Amendments

- 2.8 The Audit Plan approved by the FAR Committee in March 2025 contained an allocated number of plan days against audit areas such as General Audits, IT Audits and Consultancy and Advisory, but did not include an estimated number of plan days for completion of the planned individual internal audit projects. During the financial year, SIAS applies an estimated number of plan days against all individual internal audit projects as part of resource allocation and planning. These estimates are included in Appendix A – Progress against the 2025/26 Internal Audit Plan.
- 2.9 The Audit Plan is however designed to be dynamic and responsive to changed risk, circumstances and priorities, requests for new internal audit work, outcomes from scoping and planning of individual internal audit projects and amended resourcing requirements. Estimated plan days may also need to be changed as a result, and these amendments are communicated to the FAR Committee.
- 2.10 There have been no audit plan amendments agreed with management at the date of preparing this report.

Performance Management: Reporting of Audit Plan Delivery Progress

- 2.11 To help the Committee assess the current progress of the projects in the Audit Plan, we have provided an overall progress update of delivery against planned commencement dates at Appendix B. The table below shows a summary of performance based on the latest performance information reported at Appendix A.

Status	No. of Audits at this Stage	% of Total Audits	Profile to 13 March 2026
Draft / Final Report Issued	13 (13/21)	62%	71% (15)
In Fieldwork / Quality Review	7 (7/21)	33%	29% (6)
Terms of Reference Issued / In Planning	1 (1/21)	5%	0% (0)
Not Yet Started	0	0%	0% (0)

- 2.12 Annual performance indicators and associated targets were approved by the SIAS Board in March 2025. At 13 March 2026, actual performance for North Herts Council against the targets that can be monitored in year was as shown in the table below:

Performance Indicator	Annual Target	Profiled Target to 13 March 2026	Actual to 13 March 2026
1. Annual Internal Audit Plan Delivery – the percentage of	95%	86% (220 / 255 days)	82% (208 / 255 days)

the Annual Internal Audit Plan delivered (measured in audit days and excluding contingency)			
2. Project Delivery			
Percentage of audit plan projects delivered to draft report stage by 31 March 2026.	90%	71% (15 / 21 projects)	62% (13 / 21 projects)
Percentage of audit plan projects delivered to final report stage as reported within the CAE Annual Assurance and Opinion report.	100%	52% (11 / 21 projects)	43% (9 / 21 projects)
3 Client Satisfaction - Percentage of client satisfaction questionnaires returned at 'satisfactory overall' level (minimum of 39/65 overall)	100%	100%	100% for those returned. (3 returned from 20 issued since 1 April 2025)
4 Number of High Priority Audit Recommendations agreed % Percentage of critical and high priority recommendations accepted by management.	95%	100%	100%

2.13 Current performance remains slightly behind the anticipated profile, although significant progress has been made since concerns raised at the previous two FAR Committee meetings. This is a result of several interacting factors that have had a varying impact on delivery at North Herts Council, including:

- a) Some audits being pushed back at officer request, usually due to capacity challenges, vacancies or ill health, thereby altering the profile of delivery.
- b) An Audit Plan that was originally back ended, meaning that a significant proportion of audits were only due to be commenced in quarters three and four. There was thus an increased risk that any further changes to the timing of audits would impact on delivery according to our performance targets.
- c) Some degree of flexibility in scheduling is always anticipated, and every attempt is made to bring another project forward in place of one pushed back, but this does not always happen seamlessly and without time lag and may not be optimal for either the Council or SIAS.
- d) Delays in our external co-sourced partner being able to commence some of their allocated audits.

- e) The resignation of an Assistant Client Audit Manager and in-year recruitment to two existing trainee auditor vacancies with both subsequently needing to develop their experience.
 - f) A front-loaded external commission as part of our income generation work that required more resource to be allocated to this during quarter one.
 - g) Some low-level anecdotal evidence of senior staff at partners experiencing capacity challenges linked to LGR. This is a known risk talking to Heads of Internal Audit who have already been through this process.
- 2.14 Based on the original profiling at the start of the financial year, it was anticipated that fieldwork would have been able to commence, be further advanced or complete on more of the internal audit projects scheduled to start in quarter three and four. It was also forecast that that SIAS would have been able to issue at least two more draft and final internal audit reports.
- 2.15 SIAS has allocated specific resource to all agreed projects in the 2025/26 Internal Audit Plan, and all but one audit in the Audit Plan is at least at fieldwork stage. The exception is the EV Charging audit, which is still at planning stage and will be carried forward as part of the 2026/27 Internal Audit Plan. Please see Appendix B for further information.
- 2.16 SIAS appreciate the co-operation and goodwill of Council staff and value the relationships it has fostered over an extended period. These are crucial in ensuring successful delivery of the Plan and delivering sufficient work to support the annual assurance opinion.
- 2.17 Three customer satisfaction surveys have been received from 20 issued since 1 April 2025. Although all three were satisfactory or better in their outcomes, any comments or learning points arising from customer satisfaction surveys are shared with the relevant member of internal audit team through their regular appraisal process and personal and professional development plans.
- 2.18 In addition, the performance targets listed below are annual in nature. Performance against these targets will be reported on in the 2025/26 Head of Assurance's Annual Report:
- **5. Public Sector Internal Audit Standards** – the service conforms with the standards.
 - **6. Internal Audit Annual Plan Report** – approved by the March Audit Committee or the first meeting of the financial year should a March committee not meet.
 - **7. Chief Audit Executive's Annual Assurance Opinion and Report** – presented at the first Audit Committee meeting of the financial year.

APPENDIX A – PROGRESS AGAINST THE 2025/26 AUDIT PLAN AS AT 13 MARCH 2026

2025/26 SIAS Audit Plan

AUDITABLE AREA	LEVEL OF ASSURANCE	RECOMMENDATIONS				AUDIT PLAN DAYS	LEAD AUDITOR ASSIGNED	BILLABLE DAYS COMPLETED	STATUS / COMMENTS
		C	H	M	L/A				
General Audits (152 days)									
Leisure Centre Decarbonisation Project (Salix Grant)					7	15	SIAS	14.5	Draft Consolidated Report Issued – five final interim audit reports issued.
Churchgate Project Assurance						15	BDO	12	In Fieldwork
LGR – Cyber Risk						15	BDO	14.5	Draft Report Issued
Environmental Protection - Statutory Nuisance						10	BDO	7.5	In Fieldwork
UK Shared Prosperity Fund (UKSPF)	Substantial				7	12	BDO	12	Final Report Issued
Purchasing Cards	Reasonable		1	1	1	8	SIAS	8	Final Report Issued
Corporate Peer Challenge Action Plan	Reasonable			1	2	12	SIAS	12	Final Report Issued
Local Authorities as Charity Trustees	Reasonable			1	3	10	SIAS	10	Final Report Issued
Anderson House						15	SIAS	2.5	In Fieldwork
Waste and Recycling Service Changes						10	SIAS	7	In Fieldwork
Procurement Act 2023						10	BDO	5	In Fieldwork
EV Charging						10	BDO	1	In Planning

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AUDITABLE AREA	LEVEL OF ASSURANCE	RECOMMENDATIONS				AUDIT PLAN DAYS	LEAD AUDITOR ASSIGNED	BILLABLE DAYS COMPLETED	STATUS / COMMENTS
		C	H	M	L/A				
New Finance System – Accounts Receivable						10	BDO	5	In Fieldwork
IT Audits (22 days)									
Multi-Factor Authentication						12	BDO	11.5	Draft Report Issued
Website Security and Maintenance						10	BDO	5	In Fieldwork
Follow-up (10 days)									
Follow-up of High Priority Recommendations						10		9.5	Draft Report Issued
Consultancy and Advisory (9 days)									
Assurance Mapping Updates and Revisit				1		9	SIAS	9	Final Report Issued
Grant Claims / Charity Certification (4 days)									
King George V Playing Fields	Unqualified					2	SIAS	2	Final Report Issued
Workmans Hall	Unqualified					2	SIAS	2	Final Report Issued
Contingency (5 days)									
Contingency						5		0	
Client Management - Strategic Support (38 days)									
CAE Annual Opinion report						3	SIAS	3	Complete
FAR Committee						8	SIAS	8	Through Year
Plan Monitoring						8	SIAS	8	Through Year
Client Liaison						6	SIAS	6	Through Year

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AUDITABLE AREA	LEVEL OF ASSURANCE	RECOMMENDATIONS				AUDIT PLAN DAYS	LEAD AUDITOR ASSIGNED	BILLABLE DAYS COMPLETED	STATUS / COMMENTS
		C	H	M	L/A				
Audit Planning 2026/27						8	SIAS	8	Quarter 3/4
SIAS Development						5	SIAS	5	Through Year
2024/25 Carry Forward (20 days)									
Projects Requiring Completion from 2024/25:							SIAS		
New Finance System - Accounts Payable	Reasonable			3	1	5	BDO	5	Final Report Issued
Homelessness	Substantial				3	15	SIAS	15	Final Report Issued
Total - North Herts D.C.			1	7	24	260*		208	

Key / Notes

Not Assessed = No assurance opinion provided as the project was either consultancy based or validation for compliance

C = Critical Priority, H = High Priority, M = Medium Priority, L = Low Priority

BDO = SIAS Audit Partner

* - Audit Plan Days are a guide / estimate only and are not formally allocated. This is as per the approved 2025/26 Internal Audit Plan. **260** audit plan days to be delivered.

APPENDIX B – 2025/26 AUDIT PLAN START DATES AGREED WITH MANAGEMENT

	<u>Quarter 1</u>	<u>Quarter 2</u>	<u>Quarter 3</u>	<u>Quarter 4</u>
General			Churchgate (In Fieldwork)	
	Leisure Centre Decarbonisation (through year) (1 st interim final report issued)	Leisure Centre Decarbonisation (through year) (2 nd interim final report issued)	Leisure Centre Decarbonisation (through year) (3 rd interim final report issued)	Leisure Centre Decarbonisation (through year) (Draft Consolidated Report Issued and 4 th and 5 th interim final reports issued)
	LGA Corporate Peer Challenge – Action Plan (Final Report Issued)	Local Authorities as Charity Trustees (Final Report Issued)	Environmental Protection -Statutory Nuisance (In Fieldwork)	Procurement Act 2023 (In Fieldwork)
		Follow-Up of High Priority Recommendations (Draft Report Issued)	New Finance System (In Fieldwork)	Anderson House (In Fieldwork)
		UK Shared Prosperity Fund (Final Report Issued)	Purchasing Cards (Final Report Issued)	EV Charging (In Planning)
			Waste and Recycling Service Changes (In Fieldwork)	
IT			Website Security and Maintenance (In Fieldwork)	Multi-Factor Authentication (Draft Report Issued)
C		Assurance Mapping Update (Final Report Issued)	LGR Cyber Risk (Draft Report Issued)	
G/C				Workman's Hall (Final Report Issued)
				King George V Playing Fields (Final Report Issued)
C/F	New Finance System – Accounts Payable (Final Report Issued)			
	Homelessness (Final Report Issued)			

<u>Key</u>		<u>Key</u>	
General	Closely linked to the Council's AGS, Delivery Plan and Risk Register	G/C	Grant / charity certification to be completed as part of the audit plan
IT	IT Audits	C/F	Carry Forward Audits from 2024/25
C	Consultancy assignments will be delivered as part of the audit plan		

APPENDIX C – ASSURANCE AND FINDINGS DEFINITIONS 2025/26

Audit Opinions		
	Assurance Level	Definition
Assurance Opinions	Substantial	A sound system of governance, risk management and control exists, with internal controls operating effectively and being consistently applied to support the achievement of objectives in the area audited.
	Reasonable	There is a generally sound system of governance, risk management and control in place. Some issues, non-compliance or scope for improvement were identified which may put at risk the achievement of objectives in the area audited.
	Limited	Significant gaps, weaknesses or non-compliance were identified. Improvement is required to the system of governance, risk management and control to effectively manage risks to the achievement of objectives in the area audited.
	No	Immediate action is required to address fundamental gaps, weaknesses or non-compliance identified. The system of governance, risk management and control is inadequate to effectively manage risks to the achievement of objectives in the area audited.
	Not Assessed	This opinion is used in relation to consultancy or embedded assurance activities, where the nature of the work is to provide support and advice to management and is not of a sufficient depth to provide an opinion on the adequacy of governance or internal control arrangements. Recommendations will however be made where required to support system or process improvements.
Grant Certification	Unqualified	No material matters have been identified in relation the eligibility, accounting and expenditure associated with the funding received that would cause SIAS to believe that the related funding conditions have not been met.
	Qualified	Except for the matters identified within the audit report, the eligibility, accounting and expenditure associated with the funding received meets the requirements of the funding conditions.
	Disclaimer Opinion	Based on the limitations indicated within the report, SIAS are unable to provide an opinion in relation to the Council's compliance with the eligibility, accounting and expenditure requirements contained within the funding conditions.
	Adverse Opinion	Based on the significance of the matters included within the report, the Council have not complied with the funding conditions associated with the funding received.

Finding Priority Levels		
	Priority Level	Definition
Corporate	Critical	Audit findings which, in the present state, represent a serious risk to the organisation as a whole, i.e. reputation, financial resources and / or compliance with regulations. Management action to implement the appropriate controls is required immediately.
Service	High	Audit findings indicate a serious weakness or breakdown in control environment, which, if untreated by management intervention, is highly likely to put achievement of core service objectives at risk. Remedial action is required urgently.
	Medium	Audit findings which, if not treated by appropriate management action, are likely to put achievement of some of the core service objectives at risk. Remedial action is required in a timely manner.
	Low	Audit findings indicate opportunities to implement good or best practice, which, if adopted, will enhance the control environment. The appropriate solution should be implemented as soon as is practically possible.

APPENDIX D – IMPLEMENTATION STATUS OF HIGH PRIORITY RECOMMENDATIONS

Audit Title	Action Description	Original Due Date	Status and Notes
<p>Estates</p>	<p>Backlog of Rent Reviews</p> <p><u>Finding</u></p> <p>Our sample testing of five properties confirmed that four out of five rent reviews were overdue by between one and three years.</p> <p>As acknowledged, there is a new Estates team in place, and they are still identifying the scale and extent of rent reviews not yet completed. Through discussion, we found all members of the team will be responsible for conducting reviews going forward, unless the reviews are complex and have to be allocated externally.</p> <p>The Principal Estates Surveyor stated that there is not currently a policy in place to establish the principles and approach by which the Council will set rent levels and service charges for its commercial properties.</p> <p><u>SIAS Recommendation</u></p> <p>Linked to recommendation one above on the property management database and existing action being taken by the Estates Team, we recommend that the Estates team have a means to ensure that rent reviews and lease renewals are identified, scheduled and prioritised to ensure they are initiated and completed in a timely manner.</p> <p>The process needs to be supported by:</p>	<p>31 December 2024</p>	<p>February 2025 FAR Committee Update</p> <p>There has been a delay completing the required actions, which have taken longer to finalise alongside ongoing management work and other priorities. The Estates team have prepared a comprehensive master spreadsheet of lettings and are populating rent review and lease renewal dates to ensure they are identified, scheduled and prioritised to ensure they are initiated and completed in a timely manner. This work is close to completion, and a revised target date of 1 March 2025 should be achievable.</p> <p>The team has been pressing ahead with identifying all outstanding rent reviews, together with rent reviews that will fall due over the next eleven months. As part of this, the team are finalising an estimate of the likely level of increase in rent following the review for each investment property, based on the estimated rent values provided by the valuer as part of last year’s asset valuations. The likely level of increase in rent will be of use in selecting which rent reviews from the backlog should be prioritised. We expect to complete this exercise and report with a schedule of the reviews in the next month to share with SLT and Exec Members.</p> <p>Preliminary consideration has been given as to whether external agents should be engaged to conduct some of the more significant outstanding</p>

APPENDIX D – IMPLEMENTATION STATUS OF HIGH PRIORITY RECOMMENDATIONS

Audit Title	Action Description	Original Due Date	Status and Notes
	<p>a) Adequate capacity, skills and experience within the team, and</p> <p>b) Creation of relevant rent charging policies and / or procedures, that have been approved by senior officers and members (as appropriate).</p> <p><u>Management Response</u></p> <p>As per recommendation above plus additional procedures for undertaking the reviews.</p>		<p>rent reviews given current constraints on officer time. A conclusion should be reached on the appropriate way forward shortly.</p> <p>Pending finalisation of a programme for dealing with the backlog of rent reviews (and those which will fall due this year), we have been pressing ahead with resolving those rent reviews where the tenant has already engaged with the rent review process. Progress has also been made with rent reviews where the Council is the tenant rather than the landlord.</p> <p>September 2025 FAR Committee Update</p> <p>Largely implemented (18 August 2025) - Work has been completed to identify all outstanding rent reviews and lease renewals, together with reviews that will fall due over the coming year. We are undertaking the reviews in-house and with the use of external agents. This action is therefore largely in hand and will be reported to Leadership and Executive Members periodically and in finance budget reports.</p> <p>For a) opposite, Estates now has a settled team of the Principal Estates Surveyor (permanent) and an experienced agency surveyor.</p> <p>For b) opposite, procedures and policies for undertaking reviews, lease renewals and rent charges are currently in draft form but are less pressing with the experienced and settled team we</p>

APPENDIX D – IMPLEMENTATION STATUS OF HIGH PRIORITY RECOMMENDATIONS

Audit Title	Action Description	Original Due Date	Status and Notes
			<p>have at present. These are expected to be completed by the end of December 2025. It is on this basis that the action remains open with a new date for full implementation.</p> <p>Update from Follow Up of High Priority Recommendations (December 2025)</p> <p>Largely Implemented. Discussion with the Service, including the new Graduate Estates Surveyor, supports that there has been sufficient experience and capacity within the team to reduce the backlog of rent reviews through prioritisation of properties with higher value rent and proactive identification of rent reviews as they fall due. They have collated information from various sources including the Accounts team, original source documents, leases and land registry to identify anomalies in rent reviews.</p> <p>Policy and procedure documentation remains in draft, with an update provided that this should be complete by a revised date of 31 March 2026.</p> <p>March 2026 FAR Committee Update</p> <p>Largely Implemented. No update received by paper deadline in response to request, but not yet at due date.</p>
Business Continuity Planning	Limited evidence of IT disaster recovery procedures and outdated policies	30 April 2023	<p>September 2023 FAR Committee Update</p> <p>Partially Implemented</p>

APPENDIX D – IMPLEMENTATION STATUS OF HIGH PRIORITY RECOMMENDATIONS

Audit Title	Action Description	Original Due Date	Status and Notes
<p>(February 2023)</p>	<p><u>SIAS Recommendation</u></p> <p>All Business Continuity Plans should be reviewed periodically, with details of when the next review will be undertaken, to remain relevant to the current environment. IT services should have a more detailed IT plan regarding business continuity including all the procedures in place to prevent and recover from an incident and what those procedures depend on. These procedures should be reviewed regularly and made available for all relevant staff to ensure they are aware of their roles.</p> <p><u>Management Response</u></p> <p>Business continuity plans are currently being reviewed (January 2023) and will be updated to reflect the changes to the environment when laptop V3 is finalised. (April 2023)</p> <p>IT are currently engaged with external consultants to review, and further develop the detailed IT plan, to include Business Continuity, Cyber Security and communications.</p>		<p>Rollout of V3 laptops is almost complete. Consultation with external suppliers on the detailed IT plan completed. Documents are being accepted and distributed. The revised forecast completion date is now end of August 2023.</p> <p>November 2023 FAR Committee Update</p> <p>Partially Implemented.</p> <p>We have reviewed the current plans and identified the improvements required. We have implemented a new Back-Up procedure (different technology) and are currently documenting the recovery processes from that back-up. The revised completion date for this recommendation is 15 December 2023.</p> <p>January 2024 FAR Committee Update</p> <p>Partially Implemented.</p> <p>Good progress towards implementing this recommendation continues to be made. The target date for formalised ICT readiness for business continuity has now been amended to 31 January 2024 to allow us to update relevant controls to reflect lessons learned from the major incident experienced on 11 January 2024.</p> <p>Follow Up of High Priority Recommendations (December 2025 and March 2026)</p>

APPENDIX D – IMPLEMENTATION STATUS OF HIGH PRIORITY RECOMMENDATIONS

Audit Title	Action Description	Original Due Date	Status and Notes
			<p>Largely implemented.</p> <p>A revised version of the Cyber Resilience Plan has been developed as reported to the Cyber Security Board in November 2025, but it will not be finalised until it has been tested.</p> <p>A simulated desktop incident exercise, originally planned for December 2025, took place with the Councils Leadership Team, IT and the Communications team on 9 March 2026. A wider test is planned involving staff and Councillors. It should also be noted that IT team held an internal tabletop session on 30 January 2026 to walk through the procedures and actions, just from an IT perspective, in the event of a cyber security incident.</p> <p>The Cyber Resilience Plan has not yet been formally ratified and is being subject to further review and update following the respective test exercises and walkthroughs.</p>