



INTERNAL AUDIT PROGRESS REPORT

NORTH HERTS COUNCIL

FINANCE, AUDIT AND RISK COMMITTEE

11 November 2026

RECOMMENDATIONS

- Note the SIAS Progress Report for the period to 23 October 2026.
- Note the implementation status of the reported high-priority recommendations.

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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 2026/27 as at 23 October 2026.
 - b) In-Year Audit Plan review and proposed plan amendments.
 - c) An update on performance indicators as at 23 October 2026.
 - d) The implementation status of high-priority internal audit recommendations.

Background

- 1.2 The 2026/27 Internal Audit Plan was approved by the Finance, Audit and Risk Committee (the FAR Committee) on 25 March 2026.
- 1.3 The Committee receives periodic updates of progress against the Annual Internal Audit Plan. This is the second update report for 2026/27 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 23 October 2026, 35% of the 2026/27 Audit Plan days had been delivered.
- 2.2 There have been two final internal audit reports issued as part of the approved 2026/27 Internal Audit Plan:

Audit Title	Assurance Opinion	Recommendations
NHC Decarbonisation of Council Buildings – 2 nd Interim Report	N/A	1 Advisory Action
Museum Collection Facility – 1 st Interim Report	N/A	1 Medium Priority, 2 Low Priority and 1 Advisory Action

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 from the Estates audit, with an original implementation date of 31 December 2024, remains open and is currently reported as largely implemented. Draft rent review procedure notes have been circulated to the Estates team for comment and are expected to be finalised by 31 January 2027. On this basis, the recommendation is anticipated to be fully implemented by 31 January 2027 and can then be closed.
- 2.5 One high priority finding and recommendation made in the Business Continuity Planning audit with an original implementation date of 30 April 2023. The Cyber Resilience Plan has now been approved and successfully implemented. Together with the actions outlined in previous updates, this completes the implementation of the recommendation.
- 2.6 One high-priority finding and recommendation from the Health and Safety audit, with an original implementation date of 1 October 2026, remains open and partially implemented. The Council has identified all properties under its direct management control, reviewed fire marshal coverage and training records, completed and documented a fire evacuation drill at the DCO, developed a standard fire evacuation template within the CAFM system, and reported findings and improvement actions to Leadership Team. To fully implement the recommendation, the Council must complete the actions arising from the fire evacuation report and ensure that all relevant sites adopt and use the standard CAFM fire evacuation documentation process. The target implementation date has been revised to 1 December 2026.
- 2.7 The original findings, recommendations and agreed management actions, along with an update, are included at Appendix D.

Proposed Amendments

- 2.8 The Audit Plan was approved by the FAR Committee in March 2026. There have been no audit plan amendments agreed with management at the time of preparing this report.

Performance Management: Reporting of Audit Plan Delivery Progress

- 2.9 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 23 October 2026
Draft / Final Report Issued	4 (4/22)	18%	27% (6)
In Fieldwork / Quality Review	6 (6/22)	27%	45% (10)
Terms of Reference Issued / In Planning	6 (6/22)	27%	9% (2)
Not Yet Started	6 (6/22)	28%	19% (4)

- 2.10 Annual performance indicators and associated targets were approved by the SIAS Board in March 2026. On 23 October 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 23 October 2026	Actual to 23 October 2026
1. Planned Days – percentage of actual billable days against planned chargeable days completed (excludes unused contingency)	95%	43% (110 / 255 days)	35% (90.5 / 255 days)
2. Planned Projects - Percentage of audit plan projects delivered to draft report stage by 31 March 2027. Percentage of audit plan projects delivered to final report stage as reported within the CAE Annual Assurance and Opinion report.	90%	27% (6 / 22 projects)	18% (4 / 22 projects)
	100%	23% (5 / 22 projects)	14% (3 / 22 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. (6 returned since 1 April 2026)
4. Staff and Training – percentage of our staff that are actively studying towards, or have obtained, a relevant professional qualification	Head of Service and Client Audit Managers (Chief	100% / 80%	HoS / CAMs – 100% All Staff – 89%

	Audit Executives) – 100%		(Management 6/6 (fully qualified) All Staff 16/18 (6 qualified and 10 studying for professional qualifications)
5. Number of High Priority Audit Recommendations agreed % Percentage of critical and high priority recommendations accepted by management.	95%	100%	100%

- 2.11 Current performance for planned days and planned projects remains slightly behind the expected profile for the first three quarters of the year, with this largely being attributable to the EV Charging audit, which was carried forward from the 2025/26 Internal Audit Plan. We have recently had positive engagement with the service, leading to the issue of a Terms of Reference and arrangement of a formal commencement meeting.
- 2.12 We had also anticipated being slightly further advanced on a couple of internal audit projects that have started in quarter two and three, most notably the Asset Disposal audit which we agreed with the service to defer to the start of quarter three following the issue of the Terms of Reference. The timing of the AGS Recommendations Follow Up audit has been changed to a quarter 4 start, to accommodate the implementation dates of the original recommendations and to support the work of the Policy and Community Team.
- 2.13 SIAS has allocated specific resource to all agreed projects in the 2026/27 Internal Audit Plan and there are currently no resource impediments within SIAS to the delivery of the internal audit plan, although as reported in previous years, it can lead to capacity and delivery issues towards the end of the year, if there are an increasing number of audits that are pushed back from planned start dates.
- 2.14 As reported in previous years, there are several interacting risks or factors that can have a varying impact on internal audit delivery at North Herts Council. They are not reported as having a significant impact at this point, although as reported in the paragraphs above, we have identified some early concerns which include:
- 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) 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.
 - c) Some evidence of senior staff at partners experiencing capacity challenges linked to LGR, especially prior to the pause in LGR activity. This is a known risk talking to Heads of Internal Audit who have already been through this process.
- 2.15 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.
- 2.16 Four customer satisfaction surveys have been received from those issued since 1 April 2026. Although all six 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.
- 2.17 In addition, the performance targets listed below are annual in nature. Performance against these targets will be reported on in the 2026/27 Head of Assurance's Annual Report:
- **5. Global 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 2026/27 AUDIT PLAN AS AT 23 OCTOBER 2026

2026/27 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 (148 days)									
Applicant Tracking System						10	SIAS	0.5	In Planning
Asset Disposal						10	SIAS	2.5	In Fieldwork
Careline						15	SIAS	1.5	In Planning
Churchgate Project Assurance						15	BDO	0	Allocated
Emergency Homeless Accommodation Payments	Reasonable	0	0	2	3	11	SIAS	11	Final Report Issued
Fly Tipping						11	SIAS	10	In Fieldwork
Health and Safety	Reasonable	0	1	3	0	10	SIAS	10	Final Report Issued
Leisure Centre Decarbonisation						11	SIAS	4.5	In Fieldwork – one final interim audit report issued.
Decarbonisation of Council Buildings					9	12	SIAS	5.5	In Fieldwork – two final interim audit reports issued.
Local Government Reorganisation						10	SIAS	0	Allocated
Museum Collection Facility				1	3	12	SIAS	6.5	In Fieldwork – one final and one draft interim audit reports issued.
Pay On Exit Parking						10	SIAS	0.5	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				
Renters Rights Act						11	SIAS	0	Allocated
IT Audits (24 days)									
Cyber Resilience						12	BDO	0.5	In Planning
Cyber Risk						12	BDO	0.5	In Planning
Follow-up (12 days)									
AGS and External Audit Recommendations Follow Up						12	SIAS	3	In Fieldwork
Consultancy and Advisory (5 days)									
Assurance Mapping						5	SIAS	4.5	Draft Report Issued
Grant Claims / Charity Certification (8 days)									
King George V Playing Fields						2	SIAS	0	In Planning
Workmans Hall						2	SIAS	0	Allocated
Miscellaneous Grants						4	SIAS	0	
Contingency (5 days)									
Contingency						5			
Client Management - Strategic Support (38 days)									
CAE Annual Opinion report						3	SIAS	3	Through Year
FAR Committee						8	SIAS	4	Through Year
Plan Monitoring						8	SIAS	4	Through Year
Client Liaison						6	SIAS	3	Through Year
Audit Planning 2027/28						8	SIAS	0	Quarter 3/4

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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				
SIAS Development						5	SIAS	3	Through Year
2025/26 Carry Forward (20 days)									
Anderson House	Substantial				3	10	SIAS	10	Final Report Issued
EV Charging						10	BDO	2.5	In Planning
Total - North Herts D.C.		0	1	6	18	260*		90.5	

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 2026/27 Internal Audit Plan. **260** audit plan days to be delivered (including 5 days of contingency).

APPENDIX B – 2026/27 AUDIT PLAN START DATES AGREED WITH MANAGEMENT

	Quarter 1	Quarter 2	Quarter 3	Quarter 4
General				
	Leisure Centre Decarbonisation (through year) (1st interim final report issued)	Leisure Centre Decarbonisation (through year) (In Fieldwork)	Leisure Centre Decarbonisation (through year) (In Fieldwork)	Leisure Centre Decarbonisation (through year) (In Fieldwork)
	Decarbonisation of Council Buildings (through year) (1st Interim Final Report Issued)	Decarbonisation of Council Buildings (through year) (2nd Interim Final Report Issued)	Decarbonisation of Council Buildings (through year) (In Fieldwork)	Decarbonisation of Council Buildings (through year) (In Fieldwork)
	Museum Collection Facility (through year) (1st Interim Final Report Issued)	Museum Collection Facility (through year) (2nd Interim Draft Report Issued)	Museum Collection Facility (through year) (In Fieldwork)	Museum Collection Facility (through year) (In Fieldwork)
	Emergency Homeless Accommodation Payments (Final Report Issued)	Asset Disposal (In Fieldwork) (TOR Issued – Fieldwork moved to Q3)	Applicant Tracking System (TOR Issued)	Churchgate Project Assurance (Allocated)
	Health and Safety (Final Report Issued)	Fly Tipping (In Fieldwork)	Careline (In Planning)	Renters Rights Act (Allocated)
			AGS and External Audit Recommendations Follow-Up (TOR Issued – Fieldwork moved to Q4)	
			Local Government Reorganisation (Allocated)	
			Pay on Exit Parking (In Planning)	
			Cyber Risk NH (In Planning)	Cyber Resilience (In Planning)
IT				
C		Assurance Mapping (Draft Report Issued)		
G/C			King George V Playing Fields (In Planning)	Miscellaneous Grants (Allocated)
			Workman's Hall (In Planning)	
C/F	Anderson House (Final Report Issued)			
	EV Charging (TOR Issued)			
Key			Key	
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 2025/26
C	Consultancy assignments will be delivered as part of the audit plan			

APPENDIX C – ASSURANCE AND FINDINGS DEFINITIONS 2026/27

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.
	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.
Service	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
Estates	<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>

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Audit Title	Action Description	Original Due Date	Status and Notes
			<p>March 2026 Principal Estates Surveyor Update</p> <p>Largely Implemented. For a), Estates has a settled team of the Principal Estates Surveyor, a Graduate Surveyor who joined in 2023 and is on track to qualify as a surveyor in Autumn 2026, and an experienced senior agency surveyor who also joined in 2023. Budget has been approved to further add surveying resource from 1 April 2026.</p> <p>For b), procedures and policies for undertaking reviews, lease renewals, and rent charges are in template draft form but are less pressing with the experienced and settled team we have at present, who are undertaking the work to a good standard, liaising well with internal colleagues in legal and finance, and updating records. Procedures are closely managed by the Principal Estates Surveyor. The procedures will further change following implementation of the new authority in April 2028. Expected to complete short form internal procedure notes by the end of September 2026.</p> <p>August 2026 FAR Committee Update</p> <p>Largely Implemented. Estates are still on track to complete short form internal procedure notes by the end of September 2026. This will complete implementation of the recommendation.</p> <p>October 2026 FAR Committee Update</p> <p>Update from the Estates Surveyor in absence of the Principal Estates Surveyor - 6 October 2026:</p>

APPENDIX D – IMPLEMENTATION STATUS OF HIGH-PRIORITY RECOMMENDATIONS

Audit Title	Action Description	Original Due Date	Status and Notes
			<p>For a) The Estates department continues to operate with the existing settled team. An analysis has been undertaken of the capacity and expertise of the team and likely mid-term demands on staffing resources, particularly in the context of LGR. A bid has been made for further funding to allow recruitment for an additional year, so the post remains until the likely date of LGR implementation. When the outcome of the bid is known, a recruitment process will be undertaken to appoint an appropriate person. The appointment will allow appropriate conduct of rent reviews by ensuring staff have capacity to implement and resolve reviews. In the meantime, some rent reviews are being carried out with the use of external advisers.</p> <p>For b) Internal procedure notes have been prepared setting out processes for the conduct of rent reviews. These are in draft form and have been circulated to the Estates team for initial comment prior to wider approval being sought. It is envisaged that the procedure notes will have been finalised by 31 January 2027.</p>
Health & Safety	<p><u>SIAS Recommendation</u></p> <p>The Council should establish and implement an annual fire drill programme for all relevant properties as a minimum, with best practice being twice a year.</p> <p>Fire drills should be fully documented and retained to provide a clear audit trail and demonstrate compliance with the Regulatory Reform (Fire Safety) Order 2005.</p>	<p>01 October 2026</p>	<p>October 2026 FAR Committee Update</p> <p>On 2 October 2026, the Buildings and Facilities Manager confirmed:</p> <ul style="list-style-type: none"> - Met with HCC Health and Safety to discuss fire evacuation at the DCO and other sites. - We have identified all buildings that the Council has direct management control of.

APPENDIX D – IMPLEMENTATION STATUS OF HIGH-PRIORITY RECOMMENDATIONS

Audit Title	Action Description	Original Due Date	Status and Notes
	<p><u>Management Response</u></p> <ul style="list-style-type: none"> - Identify all buildings under the Council's direct management control and implement a process for scheduling and recording fire evacuations. - Consider buildings that are not regularly occupied and assess whether regular fire drills are appropriate. - Conduct a review of fire marshal coverage and training records/history 		<ul style="list-style-type: none"> - We have considered buildings that are not regularly populated and made recommendations for the frequency or requirement for fire drills. - We have reviewed fire marshals and training history. - We have conducted a fire evacuation drill at the DCO and recorded the findings. - We have created a fire evacuation template form in our CAFM system to ensure a consistent approach. - A report highlighting issues with the recent fire evacuation has been sent to the Director - Enterprise for him to take to Leadership Team. <p>Further work still required:</p> <ul style="list-style-type: none"> - Implement actions from the report to Leadership Team. - Engage with responsible individuals at other sites to use standard CAFM form. <p>This recommendation now has a revised target date of 1 December 2026.</p>