



Appendix A

Leeds City Council

Internal Audit Update Report – Assurance and Consulting Activities

Corporate Governance and Audit Committee

23rd September 2024

INTERNAL AUDIT UPDATE REPORT 2024/25 – SEPTEMBER 2024

1 Purpose of this report

- 1.1 The work of Internal Audit offers a key source of assurance providing the Committee with some evidence that the internal control environment is operating as intended.
- 1.2 This report provides the Committee with a summary of the work completed by Internal Audit since the last update report was provided to the Committee in June 2024. The report also provides an update on audit planning activities and priorities over the subsequent period.

2 Internal Audit Plan Progress

- 2.1 The work of Internal Audit is directed by the approach set out within the annual Internal Audit Annual Plan. This has been developed in line with the Public Sector Internal Audit Standards (PSIAS) and has been reviewed and approved by the Committee.
- 2.2 Throughout the audit year we will develop our Annual Assurance Opinion based upon:
 - Work carried over from the previous year.
 - Work contained within the 2024/25 Internal Audit Plan. The initial priorities for this were approved by the Committee in March 2024 and section 4 of this report includes the priorities for the next period.
 - Unplanned work undertaken in response to emerging risks and priorities.
- 2.3 Our planning remains agile and dynamic throughout the year which enables us to meet the requirements of the PSIAS. To achieve this, we maintain a continually reviewed repository of audit areas for consideration. We have identified our priorities for the next period based on a balance of these criteria:
 - the necessity to perform a sufficiently comprehensive range of work to deliver an objective, evidence-based opinion on aspects of governance, risk management, and internal control;
 - the potential financial and/or reputational impact, especially considering the current organisational context;
 - the need for Internal Audit to add value by improving controls and streamlining processes;
 - acknowledgment of risks at the corporate, directorate, and service levels as well as emerging risks;

- alignment with key corporate priorities, including the three pillars of Best City Ambition;
- an assessment of the counter-fraud and corruption links, Freedom to Speak Up Guardian Referrals and opportunities to provide assurances in respect of the culture of the organisation.

3 Audit Work

3.1 In the Annual Plan report we presented to the committee in March 2024, we outlined our known obligations and initial priority areas for review. This enabled us to set out the priorities we are aware of whilst leaving space to incorporate additional work to ensure that we are able to deliver in areas which add the most value to the Council and the S151 Officer. This adaptability is essential as the risk profile of the council continues to change dynamically.

3.2 In the sections below we have outlined:

- The work completed during the reporting period. This covers the outcomes derived of initial planned work and any other priorities brought forward during the period. For engagements completed, a summary of assurances and findings has been provided. This includes details where the engagement has resulted in an opinion being provided for the control environment and/or compliance with the control environment.
- Planned audit engagements that we are yet to commence, including a combination of:
 - Work contained within our initial plan that is not scheduled to start yet. This includes follow-up reviews which we have committed to completing within 2024/25 but are scheduled for later in the year. We have included a summary of intended coverage and an indicative timeframe for the estimated completion of these reviews.
 - Identified priorities for the next period based on our latest assessment outlined in paragraph 2.3 above. A brief note detailing the rationale behind the inclusion has also been provided.
- Future reports will also include any decisions taken to remove proposed audits from the plan to enable us to prioritise our resources in other areas in line with the adopted approach. There are no such matters to update the Committee on at this time.

We have included an overview of the assurance that each audit aims to achieve. A summary of the corresponding themes and risks covered can be found in sections 4 and 5 respectively.

Finance and Key Financial Systems

3.3 Assurances provided during the period

Audit Title	Audit Opinion / Assurances Provided	Status
Data Analytics	Ongoing assurances that controls are working as intended for financial transactions within the financial management system.	Ongoing

3.4 Assurance anticipated from upcoming work

Audit Title	Current Position
Council Tax	This will be key to providing assurance that the controls within the system are working effectively for billing, income collection, recovery action, refunds and write offs.
Housing Benefit	This audit will look to gain assurance over the processes and performance within the Benefits Assessment Unit. This will include ensuring that Housing Benefit and Council Tax Support payments are accurately processed and paid.
Exchequer Reconciliations	This review has commenced and will provide assurance on the arrangements in place to ensure all reconciliations undertaken by Exchequer Services are timely and accurate. The field work is ongoing and will be collated and reported on completion.
Invest to Save Schemes	This review has commenced and will seek assurance that revenue and capital invest to save schemes are appropriately approved and that robust benefit realisation reviews are undertaken.

Council-Wide Themes

3.5 Assurances provided during the period

Audit Title	Audit Opinion / Assurances Provided	Status
Financial Challenge	<p>One of the main pressures on both the in-year budget and the Medium-Term Financial Strategy is the increase in demand for social care. Children & Families and Adults & Health have a number of budget action plans to achieve savings to mitigate these pressures. Attendance at the following meetings enables us to seek assurance that achievement against these plans is being monitored and that action is taken where slippage or non-achievement is identified:</p> <ul style="list-style-type: none"> • Adults & Health Budget Review Group • Children & Families Financial Health Task & Finish Group • Children & Families Delivery Board <p>We have provided support to the S151 Officer through the production of a ‘critical spend’ dashboard. This provides summarised and transactional details to senior officers on a weekly basis to assess and challenge any instances where spend incurred is potentially not essential given the context of the financial challenge.</p>	On-going
Core Business Transformation	<p>We continue to sit on the Core Business Transformation (CBT) Programme Board in an assurance capacity to provide review, advice and challenge. During the period we have presented two quarterly assurance reports to the Programme Board focusing on the following:</p> <ul style="list-style-type: none"> • Cost and budget monitoring – this has provided assurance that there are robust mechanisms in place to monitor the costs of the project and to report the actual position against budget to the CBT Programme Board. • User Acceptance Testing (UAT) – this has provided assurance that there are robust processes in place to ensure that adequate and appropriate UAT is completed to enable a “go” or “no-go” decision to be taken to Programme Board. <p>The assurance reports have also confirmed that recommendations made in the previous quarterly report have been actioned. An ongoing assessment is also undertaken against the Association for Project Management (APM) toolkit for providing assurance on projects and all areas are considered to be rated as acceptable or higher. In addition, a review against the Procurement Gateways has identified that the core requirements of the process are being followed where procurement has been undertaken.</p>	On-going

Audit Title	Audit Opinion / Assurances Provided	Status
	<p>The Head of Finance – Internal Audit is the chair of the Delivery and Quality Assurance Board set up for the implementation of finance solution. The purpose of this board is to assess project delivery performance and escalate any areas of concern to the Project Steering Group.</p> <p>Our consultancy work with the Finance Design Authority has assisted in shaping new processes within Microsoft Dynamics. Serving in a review and advisory capacity, we have helped identify possible risks and weaknesses in controls to be considered during the service redesign. Similarly, our involvement with the Core HR / Payroll Design Decision Panel has facilitated the development of new iTrent processes, ensuring oversight and attention to possible vulnerabilities in service redesign</p>	

3.6 Assurance anticipated from upcoming work

Audit Title	Current Position
Organisational Culture	Following on from the overarching organisation culture review reported to committee in June 2023, the first targeted culture audit will commence during the next reporting period.
Complaints Handling	This audit sets out to provide assurance on the arrangements in place to ensure that complaints are addressed in a consistent, comprehensive and timely manner. Taking account of discussions that took place at the July meeting of the Corporate Governance and Audit Committee, the audit will also consider the arrangements for ensuring the council learns from ombudsman judgements. The fieldwork has now commenced.
Digital Governance	<p>We have commenced a review of digital governance to provide assurance on the appropriateness of governance arrangements in place for IDS to manage risk. This includes identifying decision making authority, escalation and reporting arrangements, both within the service and to Senior Officers and Members.</p> <p>We are reviewing the existing arrangements both within IDS and for the wider digital governance as well as how these will fit with the transformation that will occur through the organisational redesign work being undertaken as part of the financial challenge. We will report the outcome of this work in our next update report.</p>

3.7 As set out in the Audit Plan report taken to the Committee in March, we are also intending to carry out some work in respect of Organisational Redesign. This will provide assurances on the arrangements in place to ensure new ways of working are developed and implemented in such a way that takes account of potential risks and control weaknesses. Whilst there is some cross-over between our role in the likes of Children’s Transformation, any additional work on organisational redesign is more likely to commence later in the year.

Service Specific Audits

3.8 Assurances provided during the period

Audit Title	Audit Opinion / Assurances Provided	Status
Children & Families Transformation	<p>During the period we have supported the transformation work being undertaken within Children & Families through attendance at the following meetings:</p> <ul style="list-style-type: none"> • Children & Families Delivery Board, which oversees the delivery of the transformation work within Children & Families. • Financial Health Task & Finish Group. Participation in the meetings is essential to offer assistance and constructive feedback concerning the directorate's approach to managing the existing financial difficulties, including the strategies implemented to achieve their savings objectives. • SEND and Inclusion Improvement Board with a focus on review and oversight, ensuring the continuous progress of the change program, including the implementation of the recommendations from the PwC review of Education, Health, and Care Plans (EHCPs). • Mosaic Project Board that has been set up to deliver a transformation for the service in relation to development of the Mosaic system. We provide a check and challenge role to ensure that potential risks and control weaknesses are highlighted and considered in the service redesign. <p>Attendance at these forums provides assurance that proper governance is maintained across the various projects and programmes. It also provides assurance that there is a sound control environment in place to support the delivery of these transformations, including controls in relation to financial management, risk management and decision making.</p>	On-going

Audit Title	Audit Opinion / Assurances Provided			Status
Communities, Housing & Environment Tenant Satisfaction Measures	<p>We worked alongside the service to review the processes in place to report on figures as part of the Council's submissions of management information for Tenant Satisfaction Measures (TSM). This covered specific TSMs and we provided assurance that processes are based on the requirements detailed within the guidance and subject to appropriate review and challenge. Issues were noted around the data used and volume of amendments and cross checking that had to be undertaken due to different sources of data and that much of the data covers more than the Housing service.</p> <p>As part of services response to Consumer Standards an action plan has been developed we confirmed that majority of issues identified were included within that action plan. Within the audit plan we have included work to review and provide assurance over the action been taken in relation to addressing compliance with Consumer Standards (see below)</p>			Completed
Communities, Housing & Environment Lotherton Hall Income Management	<p>This review focused on providing assurance over the arrangements in place at Lotherton Hall for collecting, banking and allocating income. It found good processes to be in place, but limitations and complications regarding the systems in use created an inherently complex environment. Recommendations were raised regarding monitoring and oversight arrangements and to enhance management information.</p>			Completed
	<p>Control Environment Acceptable Assurance</p>	<p>Compliance Good Assurance</p>	<p>Organisational Impact Minor</p>	
Information Governance ICO Action Plan	<p>Information Management & Governance (IMG) are progressing work on the Information Commissioners Office (ICO) action plan dated December 2023 that was presented to committee in February 2024. We are liaising with the service to provide support where required but are happy for them to progress this work in the meantime. More work is expected though in the next few months ahead of the December ICO visit to check on progress made on implementing their recommendations.</p>			On-going
Primary School 1	<p>This school audit was undertaken to gain assurance over the following areas of the control environment:</p> <ul style="list-style-type: none"> • Income collection and banking • Purchasing and asset security • Management of the school voluntary fund • Payroll • Oversight and management information 			Completed

Audit Title	Audit Opinion / Assurances Provided	Status			
	<p>We found good processes were generally in place but minor weaknesses were identified in the control environment, the importance of which was recognised by the School Office Manager. Recommendations have been agreed accordingly, particularly in relation to purchasing arrangements.</p> <table border="1" data-bbox="611 384 1854 515"> <tr> <td data-bbox="611 384 1025 515">Control Environment Acceptable Assurance</td> <td data-bbox="1025 384 1440 515">Compliance Good Assurance</td> <td data-bbox="1440 384 1854 515">Organisational Impact Minor</td> </tr> </table>	Control Environment Acceptable Assurance	Compliance Good Assurance	Organisational Impact Minor	
Control Environment Acceptable Assurance	Compliance Good Assurance	Organisational Impact Minor			
Civic Enterprise Leeds Leeds Building Services: Scaffolding contract	<p>This contract was reviewed to gain assurance that it was delivering what was intended for the Authority. Specifically, assurance was sought around the initial contract award and the subsequent pricing. We have been able to confirm that the contract was procured in accordance with Contracts Procedure Rules with satisfactory evidence of due diligence undertaken. Whilst we were able to substantiate that pricing has been applied appropriately, we did highlight a number of opportunities to strengthen contract management arrangements including performance monitoring.</p> <table border="1" data-bbox="611 759 1854 879"> <tr> <td data-bbox="611 759 1025 879">Control Environment Good Assurance</td> <td data-bbox="1025 759 1440 879">Compliance Good Assurance</td> <td data-bbox="1440 759 1854 879">Organisational Impact Minor</td> </tr> </table>	Control Environment Good Assurance	Compliance Good Assurance	Organisational Impact Minor	Completed
Control Environment Good Assurance	Compliance Good Assurance	Organisational Impact Minor			
Additional Reviews – <i>these reviews were not included in the 24/25 audit plan presented to committee,</i>					
Resources Records Management Facility	We have undertaken a review at the Corporate Records Management Facility that has provided assurance that there are measures in place to safeguard vulnerable records. We have made recommendations to enhance the current processes but do not consider there to be any significant weaknesses in the existing control environment.	Completed			

3.9 Assurance expected from work to be undertaken during the next period

Audit Title	Current Position
Children & Families Finance Policies and Use of Section 17 Fund Follow Up	This review will focus on the new process that has been put in place following our previous audit. To enable time for the process to embed, this is scheduled for Q3 2024/25.
Children & Families No Recourse to Public Funds Follow Up	<p>We undertook a review of No Recourse to Public Funds (NRPF) which refers people subject to “Immigration Control” who are not entitled to access welfare benefits, local authority housing and homelessness assistance that was reported to Committee in December 2021. The audit provided limited assurance for compliance with the control environment as a result of issues identified with the accuracy of some payments. A follow up review was completed and reported to Committee in September 2023. While some recommendations from the previous audit had been implemented, there were still gaps in the guidance provided to officers. Additionally, the review highlighted problems with the accuracy of the payments being processed. This resulted in a limited opinion being provided for the control environment and compliance with this.</p> <p>We have commenced a follow up review to assess the extent to which the recommendations raised in the previous report have been implemented.</p>
Children & Families Elective Home Education	This review has been brought forward through our risk assessment process. It will focus on providing assurance that the Elective Home Education process in Leeds follows national legislation and supports parents and children to deliver the most appropriate form of education.
School Follow Up Reviews & Voluntary funds	To review the progress made implementing the recommendations made in relation to the limited opinions for the schools reviews and to undertake audits on school voluntary funds. The follow ups have been scheduled to take place once the new school year commences in September 2024. The school voluntary fund audits are annual and based on previous timescales will be undertaken between October 2024 and February 2025.
Adults & Health Deputy & Estates	Following a risk assessment of the process to manage service user finances where the Council acts as an Appointee, we have commenced a further review in this area to determine whether there are appropriate controls in place to mitigate this issue happening in the future.

Audit Title	Current Position
<p>Adults & Health Debt Recovery Follow Up</p>	<p>We undertook a review of Debt Recovery in Adults & Health that was report to Committee in September 2023. This highlighted concerns in the debt recovery process with a limited opinion being given for the control environment. Control weaknesses were identified in the absence of a specific, agreed debt recovery process for Adults & Health service users. This client group has the potential for complex needs and vulnerabilities and therefore appropriate actions need to be considered during the debt recovery process that are sensitive to the service user's needs.</p> <p>We have commenced a follow up review to assess the extent to which the recommendations raised in the previous report have since been implemented and whether debt recovery procedures within the Directorate are fit for purpose.</p> <p>Since the previous review the service has implemented an automated invoicing system known as the billing engine and our review is providing assurance that this is fit for purpose and is delivering invoices in an accurate, timely and consistent manner. The impact of the billing engine on customer service and complaints will be assessed as well as the impact on debt levels.</p>
<p>Communities, Housing & Environment Regulators of Social Housing Consumer Standards</p>	<p>We have commenced a review on this area. The scope of the work is to provide assurance around the arrangements in place to ensure compliance with the Consumer Standards by delivering an independent review of the self-assessments and subsequent action plan.</p>
<p>Communities, Housing & Environment BITMO Assurance Framework – HR Policies</p>	<p>This audit review is in the process of been finalised and will provide assurance that BITMO have policies in relation to key HR employment related policies are fit for purpose, up-to-date and subject to regular review.</p>
<p>Communities, Housing & Environment Environmental Enforcement</p>	<p>We a have commenced a review of Environmental Enforcement which covers the processes and arrangements in place with regards to environmental enforcement action. The review will seek assurance that there are appropriate policies and procedures in place and that these are in line with the relevant legislative requirements. In addition, the review will look at the arrangements in place to monitor compliance with these policies, and will assess management information and income collection.</p>

Audit Title	Current Position
Communities, Housing & Environment Selective Licensing	<p>These audits were paused following discussions with Chief Officer Housing in order to prioritise our work in relation to Tenant Satisfaction Measures (Completed) and Consumer Standards (Commenced).</p> <p>It is planned that this work will be revisited and finalised later in the year.</p>
Communities, Housing & Environment Homes of Multiple Occupancy Follow Up	
Information Digital Services Essential Service Programme	<p>We have commenced this review of Essential Services Programme, which will provide assurances regarding the arrangements for management and delivery of annual Essential Service Programme, a continuous annual programme of upgrade and refresh of Leeds City Council's core ICT infrastructure.</p>
Information Governance Data Protection Impact Assessments	<p>We undertook a review of Data Protection Impact Assessments (DPIAs) that was report to Committee in March 2022 that provided limited assurance for the control environment as weaknesses were identified in relation to DPIAs not being progressed appropriately, not being signed off and insufficient monitoring to ensure this was being completed.</p> <p>An interim follow up was undertaken and reported to Committee in September 2023. This confirmed that the new systems being developed should either address or facilitate the implementation of our recommendations, however this was still under development. This review will focus on the new systems and processes that have been put in place. To enable time for the process to embed, this is scheduled for Quarter 3 2024/25.</p>
Implementation of the Procurement Act	<p>Work has commenced on this review which will provide assurances over arrangement in place to ensure compliance with Procurement Act.</p>
City Development Highways overtime and standby payments	<p>Following a request from the service to review changes made to processing overtime and standby payments, our review has commenced and results are due to be reported to committee at the next update report.</p>

Audit Title	Current Position
City Development Commercial Rent Income	The council owns and manages a large investment property portfolio which provides rental income and contributes to the council achieving its revenue budget. The ability to minimise arrears is an important factor in achieving income targets. We are finalising our review to provide assurance that rent arrears are being appropriately managed and effective recovery action is being taken.
City Development High Value Stock Follow Up	We have commenced a review to provide assurance over the security of high value stock within Highways. This audit is being undertaken at the request of management to ensure previous recommendations have been robustly implemented, and to pilot our recommendation tracking sample checking process.
Civic Enterprise Leeds Leeds Building Services	We continue to have presence on the LBS Oversight Group which continues to provide oversight and monitor the action being taken across several working groups. In particular, over the coming period we will be undertaking a piece of work to support the documentation of various finance processes, which will allow us provide assurance over controls in place across these processes.
Use of Hire Vehicles	We have commenced a review regarding use of hire vehicles, this looks at both fleet management processes and those within Highways. It seeks to provide assurance the Hire Vehicles are only used where necessary.

Future Works

- 3.10 In addition to the intended works for the next period set out above. As part of the planning process, we also consider areas of assurance for future periods and the paragraphs below set out pieces of work we are committing to undertaking.
- 3.11 As set out in the Audit Plan report taken to the Committee in March, we intending to undertake work in relation to:
- Management of Cloud Services Contracts – This will review how contracts are being managed in relation to cloud services. The specific scope of this review will be agreed later in the year.
 - PFI Contract Expiry – To review the arrangements in place for the expiry of PFI Contracts.
- 3.12 We have also identified the following pieces of work through our agile planning process noted in 2.3 above:

- Adults & Health: HomeFirst – this is the name of the intermediate care transformation programme that is being delivered in partnership with the NHS and the aim is to deliver better care and support for people who access intermediate care services in Leeds. Our internal risk monitoring and planning processes have identified this area as it is a significant piece of transformation work within the directorate and should assist in delivering savings through revised processes and looks to address demand pressures within the older people budget. The area of focus for the review will be agreed with the service before commencing the review.
- Communities, Housing & Environment – As part of the portfolio of work covering Housing services our risk monitoring and planning processes have highlighted a number of areas for consideration as part of our coverage in 24/25. This includes Homelessness where nationally there has been a significant increase in spending in relation to providing emergency temporary accommodation to homeless households. In addition, the service is investigating alternative methods of providing this accommodation. It also includes areas such as Damp and Mould and Disrepair. This will be discussed and agreed with service ahead of the audits commencing later in the year.

Grants

- 3.13 Our audit planning process allowed for the time required to undertake a number of grant reviews during the year. These provide assurance to various central government departments and other bodies that grant conditions have been complied with. The time allocated is based on those grants we are aware require certification, either because they are an annual certification or the service have made us aware of the requirement at the time the grant was awarded. Our work in this area has been in excess of what was originally forecast, and therefore the list below includes a number of grants that we were not initially aware of. We are continuing to liaise with services to ensure that we are made aware of the requirement for certification as soon as possible.
- 3.14 To date we undertaken grant review and certification for:
- Holiday Activities and Food Programme 2023/24
 - Home Upgrade Grant Phase 2 2023/24
 - West Yorkshire Pension Fund contributions
 - Pot Hole Fund 2023/24
 - Cycle City Ambition Grant 1 & 2 2023/24
 - National Productivity Investment Fund – Outer Ring Road 2023/24

- Getting Building Fund 2023/24
- Brownfield Housing Fund 2023/24
- Levelling Up Fund 2023/24
- Active Travel Fund 2023/24
- West Yorkshire Flood Innovation Programme
- UK Shared Prosperity Fund Grants
- Adult Education Budget
- Multiply Grant
- City Region Sustainable Transport Settlements 2023/24
- Transport Fund 2023/24
- Transforming Cities Fund 2023/24

3.15 Although a significant number of grants are undertaken at beginning of the financial year, a number of reviews are also scheduled for later in the year. The following presents a list of grant reviews to be undertaken throughout the remainder of this year:

- Gainshare 2023/24
- Bus Operators Grant 2023/24
- Families First Earned Autonomy
- Disabled Facilities Grant 2023/24
- Traffic Signal Obsolescence Grant and Green Light Fund
- Arts Council – Leeds Culture Trust

Counter Fraud and Corruption

3.16 Specific work in this area is reported through a dedicated bi-annual update to the Committee. The first of these for 2024/25 will be due in November.

- 4.2 Whilst we set out to provide audit assurances against a broad range of these themes, this needs to be balanced to with the need to focus our resources where they can provide the most value. As such, it is important to note that we do not necessarily commit to covering all assurance themes highlighted above. Where there are gaps, these take account of the following:
- Continual audit planning throughout the year which will consider areas in which more assurance is required.
 - Other sources of assurance that can support the Chief Audit Executive's annual opinion – a key example above would be an ongoing review of Partnership Governance that is referenced in the Annual Governance Statement. This may also include areas of focus that are subject to review elsewhere, for example External Inspections and Scrutiny Boards.

5 Risks

- 5.1 In addition to themes noted above, when considering both the audit plan and the scope of each audit engagement, the council's risk registers (including both corporate and directorate level risks) are taken into consideration. This ensures that our audit work aligns with key risks. The information contained within these areas also provides us with a greater insight into potential sources or risk, and the existing controls that may form part of the review process.
- 5.2 The audit work undertaken that we have outlined above also links to the Council's Corporate Risks. The table below provides a summary of the Corporate Risks that have been covered through the work undertaken to date. Similar to 4.1 above this underlines the breadth of value added within the section and is a key factor in supporting the Chief Audit Executive's annual opinion.

5.4 In addition to the risk registers, we also seek to align the audits undertaken with corporate strategies and priorities, primarily the Best City Ambition along with the various strategies in place that underpin this. We continue to consider the most effective ways of reporting our coverage in these areas.

6 Recommendation Tracking

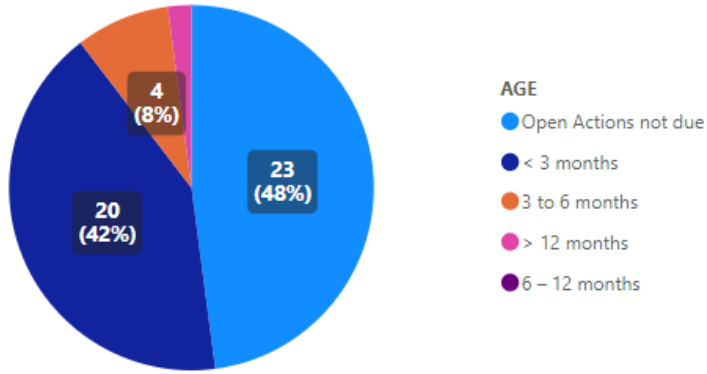
6.1 There is a process in place aimed at tracking the implementation of high and medium priority recommendations raised within our audit reports. This work is key to helping us understand where controls have been strengthened following our audits and also highlighting areas where we may want to re-visit the activity to ensure actions are being progressed appropriately. Currently all audits that receive a no or limited assurance opinion either overall or for a particular objective are subject to a further audit review, which includes reviewing the progress in implementing the recommendations raised within the previous report.

6.2 The table below details the number of high and medium priority recommendations that were open from the previous reporting period that ran to the end of March 2024. The table provides details of the number that have been closed during the current period along with the number that have been raised during the period. This leaves the total number of open recommendations to be carried forward into future periods.

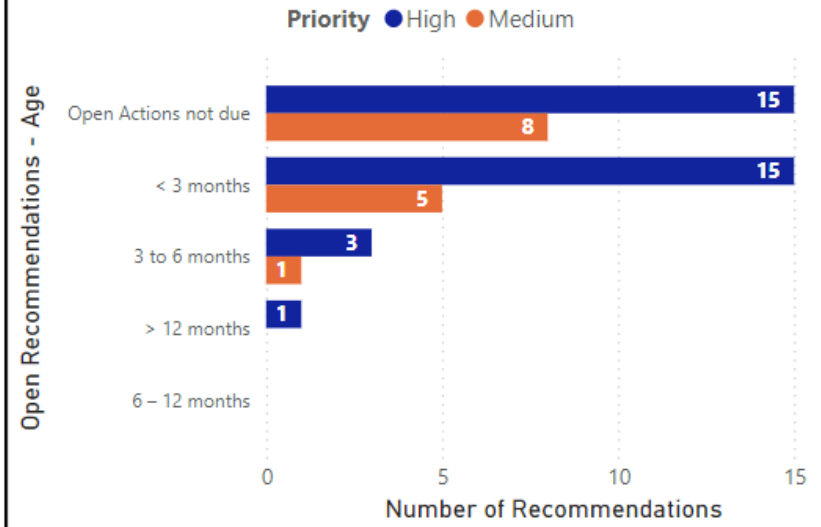
Priority	Open Recs as at 31 st March 2024	Recs closed to September 2024	Recs opened April to September 2024	Open Recs as at September 2024
High	46	30	18	34
Medium	16	7	5	14
Total	62	36	23	48

6.3 The graphs below show the breakdown of open recommendations as at September by how overdue they are (age), priority and Directorate.

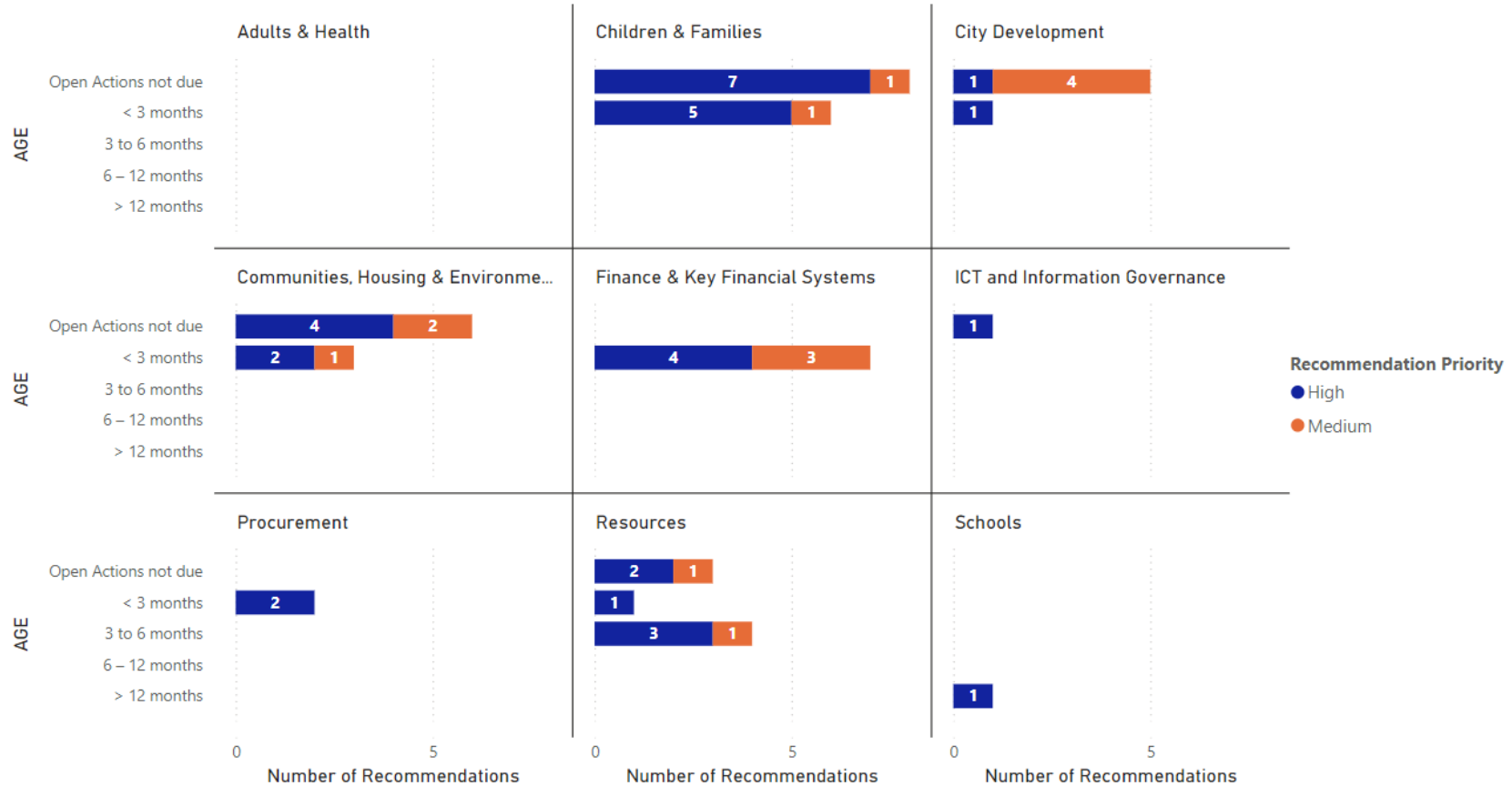
Open Recommendations as at September 2024



Open Recommendations by Age and Priority



Open Recommendations By Assurance Block, Age and Priority



- 6.4 We have reviewed the recommendations where the target date has been missed to determine if there are any themes that may have led to the delays in implementation. This is elaborated on in paragraph 6.6 below.
- 6.5 Part of the process of updating the recommendation trackers includes determining whether the target dates that were set when the reports were issued are still achievable or whether they may require revision. This is particularly relevant where it is clear that progress is being made, but there are evident reasons why an action cannot practically be completed yet. No target dates have been revised during this period.

- 6.6 For all of the 5 recommendations where the target date has been missed by more than three months, management within the service area have confirmed that the implementation of these is being progressed but still pending final completion of the actions in totality. The primary root cause behind the overdue recommendations centres around limitations in the available resource to fully complete the associated actions. We appreciate that balancing resources and conflicting priorities is a challenge for all colleagues across the organisation, and the recommendation tracking process helps keep actions in focus where they need to be.
- 6.7 The onus continues to be on directorate and service leads to update the trackers and ensure we have accurate information to analyse and report on. We continue to embed the process effectively and are proactively obtaining feedback to use this in the ongoing development of the tracking process. As directorate engagement improves, we will be introducing a sample checking process moving forward.