

Risk, Audit and Governance Committee

21 July 2026

Agenda item number 12

Implementation of internal audit recommendations summary of progress

Report by Senior Accountant

Summary

This report gives a summary of progress in implementing Internal Audit recommendations arising out of audits carried out during 2023/24, 2024/25 and 2025/26.

Recommendation

To note the report.

1. Introduction

- 1.1. This report gives an update on implementing the Authority's Internal Audit report recommendations, focusing on outstanding recommendations and timescales to complete outstanding work.
- 1.2. Appendices 1,2 and 3 give details of the audits carried out in 2023/24, 2024/25 and 2025/26, in particular:
 - Recommendations not yet implemented;
 - Recommendations implemented since the last meeting; and
 - New recommendations since the last meeting.

2. Summary of Progress

- 2.1. The actions on the Port Marine Safety Code – November 2023 were implemented in March 2026 as the The Broads Authority PMFSC, Safety Management Plan has been successfully approved by the MCA and is listed as confirming compliance with the PMSC. In addition to the PMFSC listing, The Broads Authority's Oil Pollution Preparedness, Response & Co-operation Regulations (OPRC) processes has also been fully audited by the MCA, with comments updated in Table 1.
- 2.2. The actions on the Corporate Governance and Risk Management from February 2024 are completed.

- 2.3. Recommendation number nine in table three, on the Cyber Security Maturity Assessment from March 2025 is awaiting Cyber GSeC to provide advice in guidance.

3. Internal Audit Programme 2025/26

- 3.1. Since this report to the Committee in February 2026, two audits have been undertaken. Corporate Governance & Risk Management audit has taken place in March 2026 and Planning and Enforcement has taken place in April 2026. Both audits resulted in “reasonable assurance” audit opinion.

4. Corporate Governance & Risk Management

- 4.1. The objective of this audit was to provide assurance that the controls in place to manage delegated decisions are adequate and effective. The second objective of the audit was to provide assurance that the recommendations made in the 2024/25 Risk Management audit have been implemented. The audit resulted in “reasonable assurance” audit opinion, with one “important” and two “routine” recommendations

5. Planning and Enforcement

- 5.1. The objective of this audit was to provide assurance that the Broads Authority as a local planning authority is meeting its specific responsibilities regarding planning permissions and enforcement under the Town and Country Planning Act 1990 and related legislation. This resulted in “reasonable assurance” audit opinion, with three “important” and one “routine” recommendations being raised. Actions on recommendations one and four have been completed in July 2026, and actions on recommendations two and three are currently ongoing (see Appendix 3, Table 5).

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[Broads Plan](#) strategic objectives: All

Appendix 1 – [Summary of actions and responses to Internal Audit 2023/24](#)

Appendix 2 – [Summary of actions and responses to Internal Audit 2024/25](#)

Appendix 3 – [Summary of actions and responses to Internal Audit 2025/26](#)

Appendix 1 – Summary of actions and responses to Internal Audit 2023/24

Table 1

Port Marine Safety Code – November 2023

Recommendations	Priority Rating	Responsible Officer(s)	BA Response/action	Timetable
4. Review and Audit Action to be taken to ensure that an appropriate compliance statement is made by the Duty Holder when this is next required by the MCA (likely to be in March 2024). This includes ensuring that appropriate reporting mechanisms are in place in line with the recommendations above, to enable the Duty Holder to make such a statement.	Important	Head of Safety Management	We will contact the MCA and discuss the compliance report, the timing and format to ensure we are consistent with other PMSC duty holders. Update: The MCA still needs to open the window to allow compliance to be reported. RR registered with the MCA, and when the reporting window opens, will be notified and able to document the Authority's compliance with the code. The DfT said the new edition PMSC sits with the Minister and awaits Ministerial sign-off and is expected to be published during February or early March. The code will be renamed as the Port and Marine Facilities Safety Code to emphasise the inclusion of non-statutory harbour authority facilities into the code requirements.	By 31/01/2026 Updated to 31/03/2026 Completed July 2026

Recommendations	Priority Rating	Responsible Officer(s)	BA Response/action	Timetable
			The MCA detailed the updates to the Guide to Good Practice which they suggested will align better with the structure of the revised Code and said this should be published alongside the Code. However, in terms of the Duty Holder and Designated Person the key principles of the Code will remain as they currently are now. It is anticipated that the 2025 PMSC Compliance Exercise will be launched six months after the publication of the Code so that ports and their Duty Holder shall have time to consider the new edition Code and associated GtGP and any changes that maybe necessary to make to enhance code compliance Update Jul 2025: The PMSC (a Government guidance standard) has been reviewed by the Government and amended. The new guidance, “Port Marine & Facility, Safety Code”, came into effect in April 2025. The MCA has agreed to open its compliance window in January	

Recommendations	Priority Rating	Responsible Officer(s)	BA Response/action	Timetable
			2026, meaning the Authority will review the new standard, apply any changes following the Government review, take these changes through the committee structures (BSMG, Navigation Committee & Broads Authority) and report our compliance, as per the audit recommendation at the open window in Jan 2026. This open window (Jan 2026) will have been the first opportunity since the PMSC Audit, for the Authority to register our PMSC plan as compliant. Update Nov 2025: The following window to meet compliance of the Broads Authority Safety Management System (SMS) will be opened by the MCA in January-March 2026. External auditors have audited the Authority's SMS, and although it is compliant, its formatting differs from that of other SMSs. This is because the Government changed the PMSC to the Port, Marine & Facility Safety Code (PMFSC) and added a new set of 10	

Recommendations	Priority Rating	Responsible Officer(s)	BA Response/action	Timetable
			headings. We are using a marine specialist to compile our SMS into a compliant format and hope to meet the new MCA compliance deadline (Jan- Mar 2026) Update Feb 2026: The Broads Authority's Safety Management System (SMS) is being rewritten to put it into the correct format for the new PMFSC (items listed against the new 10 headers). This is being undertaken by ABP Mer; the draft should be ready for the Director of Delivery to review in the first week of Feb 2026. Once approved, the SMS and the PMFSC will be submitted to the MCA for 'approval as compliant'. Drafting our PMFSC into the MCA format will assist this process. Once approved by the MCA, our PMFSC plan will be listed on the Government's website as approved, and our outstanding Audit requirement will be completed. Please note that MCA compliance window has not been open for three years, which is why we've not been able to submit our SMS before now. The MCA	

Recommendations	Priority Rating	Responsible Officer(s)	BA Response/action	Timetable
			compliance window has now been opened between Jan -March 2026, we are submitting during this window. The Broads SMS & PMSC (now the PMFSC) has been audited against the new PMFSC standard and is compliant, the formatting is to make referencing our code easier against the new Government standard. Update July 2026: The Broads Authority PMFSC, Safety Management Plan has been successfully approved by the MCA and is listed as confirming compliance with the PMSC. The PMFSC approved list, maintained by the MCA demonstrates that the Broads Authority is adhering to government and industry recognised practices, contained in the Code. In addition to the PMFSC listing, The Broads Authority's Oil Pollution Preparedness, Response & Co-operation Regulations (OPRC) processes has also been fully audited by the MCA, which commented that <i>"It was impressive to see such detailed</i>	

Recommendations	Priority Rating	Responsible Officer(s)	BA Response/action	Timetable
			<i>knowledge of your obligations under OPRC and to see such a high level of compliance."</i>	

Table 2

Corporate Governance and Risk Management – February 2024

Recommendations	Priority Rating	Responsible Officer(s)	BA Response/action	Timetable
1. The Local Government Act 1972 Add expectations for attendance and consequences for non-attendance to the Members' Code of Conduct.	Needs Attention	Head of Governance	This will be reviewed as part of the next members code of conduct update. The next review is due within the next 12 months. Governance will continue to monitor absence and notify members where they maybe in risk of breaching the 6-month rule. It will continue to be highlighted to new members via the terms and conditions. Update: The Code of Conduct is being reviewed by the Standards Committee on 20 February 2025. As part of the review, SGO consulted the Authority's Monitoring Officer, and his view is that it would not be appropriate to include this in the Code of Conduct. His recommendation is that we include in the Members' Handbook. SGO confirms that the Broads Authority do monitor attendances, advise members as necessary and the	By 31/12/2025 Updated to 31/03/2026 Completed

Recommendations	Priority Rating	Responsible Officer(s)	BA Response/action	Timetable
			requirement is included in members' appointment letters. Update Jul 2025: Added to the members handbook. Consequently, to be updated in the Code of Conduct at the end of 2025. Update Feb 2026: Members' attendances have been continuously monitored, and this will be highlighted in the individual Member's Annual Review form to be sent in February 2026 with a follow-up by the Chair of the Authority in one-to-one meetings.	

Appendix 2 – Summary of actions and responses to Internal Audit 2024/25

Table 3

Cyber Security Maturity Assessment – March 2025

Recommendations	Priority Rating	Responsible Officer(s)	BA Response/action	Timetable
9. Supply Chain Security IT suppliers must be reviewed periodically to ensure that they are meeting contractual security obligations and key performance targets.	Important	Senior ICT Support Officer	Policy will be put in place as recommended Update: This is ongoing. We are working with Cyber GSeC (Government Security Centre for Cyber) and a SoW (statement of works) has been agreed. Cyber GSeC will provide the following deliverables during the lifetime of the engagement: • Review the current state: A review of existing due diligence checks and level of maturity. • Advice and guidance: where to find valuable sources of information regarding good practice for supply chain risk • Creation of standard process: advice and guidance with regards developing appropriate checks of suppliers for example, pre-procurement questions, security requirements and schedules, annual compliance checks.	By 30/09/2025 Updated to 31/12/2025 Updated to 30/06/2026

Recommendations	Priority Rating	Responsible Officer(s)	BA Response/action	Timetable
			Record keeping advice and guidance with regards to supplier registers and record keeping, to ensure suppliers are tracked and engaged at appropriate times. We are waiting for Cyber GSeC (Government Security Centre for Cyber) to provide their advice and guidance.	

Appendix 3 – Summary of actions and responses to Internal Audit 2025/26

Table 4

Corporate Governance and Risk Management – April 2026

Recommendations	Priority Rating	Responsible Officer(s)	BA Response/action	Timetable
1. Delegated Decisions Ensure that records of officer delegated decisions are published, in accordance with The Openness of Local Government Bodies Regulations 2014. This should include decisions to award a permission or licence, planning decisions and decisions to award contracts. The record of the decision should state the date of the decision, reasons and alternative options considered.	Important	Director of Resources and Head of Governance	In progress	By 31/07/2026
2. Directorate Risk Registers Review directorate risk registers on a regular basis to identify any recurring issues or themes. Anything identified should be reported to Management Team and Risk, Audit and Governance Committee.	Routine	Head of Governance	In progress	By 31/07/2026
3. Directorate Risk Register (DRR) Update the format of risk registers to include clear timescales and ownership for mitigating actions, and links to work plans in directorate risk registers.	Routine	Head of Governance	In progress	By 31/07/2026

Table 5

Planning & Enforcement – April 2026

Recommendations	Priority Rating	Responsible Officer(s)	BA Response/action	Timetable
1. Habitats Regulations Assessments (HRA) The Authority to establish and implement a consistent approach to Habitats Regulations Assessments (HRA), to ensure that all relevant planning applications are appropriately screened and assessed in line with the Conservation of Habitats and Species Regulations 2017. This should include clear guidance for officers, records of decisions about whether screening assessments have been undertaken, and transparency about the use of third-party information in assessments.	Important	Head of Planning	1. New procedural guidance produced and shared with all ecologists and planning officers. Ensure they are using it. New guidance produced. All relevant staff using guidance. 2. Hold refresher training for both the ecologists and development management officers. Meeting arranged and held on 01/07/26 with both teams. Good collaborative discussion and clarifications. Actions arising to improve processes & transparency e.g. ecologists to add their name to consultation response. 3. The use of 3rd party information will be made clear in the ecology response. This has been uploaded to the public record (Planning Portal). 4. Include a field on the ecologists' consultation response form to make it clear if the screening is or is not necessary and the reason why in either case, which will be publicly available.	By 30/06/2026 Completed in July 2026

Recommendations	Priority Rating	Responsible Officer(s)	BA Response/action	Timetable
			5. Include a field on the ecologists' consultation response form to make it clear that if needed the screening assessment has been done. The screening will be uploaded to the application as set out in the new internal procedural guidance.	
2. Planning Enforcement Management to ensure that sufficient knowledge and capability is maintained within the enforcement function by formalising current practices and documenting key processes. Consider reviewing resilience within the enforcement function through training additional staff or succession planning, to reduce reliance on single officer and ensure continuity of service.	Important	Development Manager	1. Formally review the responsibilities and current functions of enforcement officer to ensure compliance with regulations and job description. This is ongoing. 2. Ensure the enforcement officer receives targeted training and ongoing guidance to fill knowledge gaps, build confidence, and enhance performance in their role. Enforcement officer has attended workshop and training from RTPI. He continues to research further appropriate training. 3. Review and remove practices currently undertaken that are no longer deemed necessary or required by legislation. 4. Produce standard operating procedures for enforcement	By 31/12/2026

Recommendations	Priority Rating	Responsible Officer(s)	BA Response/action	Timetable
			activities. Ensure all planning officers are familiar with these. To be started once all practices are confirmed as statutorily or locally necessary.	
3. Resilience Management to review the current resourcing and workforce planning arrangements within the Planning Team to improve resilience.	Important	Head of Planning	1. Discussion with Management Team/new Chief Executive. 2. When new P&HO starts need to review how new team structure is working. New Team structure started 29 June. Need to allow time then review. 3. Consider alternative ways of resourcing (e.g. current BNG, landscape, and arboricultural consultants). Ongoing	By 31/12/2026
4. Planning Complaints The Authority to ensure that complaints received are to be supported by evidence on file. Regular management oversight to be introduced to ensure compliance within three working day requirement.	Routine	Development Manager	1. All staff has been made aware of this short fall and instructed to comply and record all correspondence. 2. Development manager reviews response times regularly.	By 31/07/2026 Completed