Risk, Audit and Governance Committee

21 July 2026
Agenda item number 7

Internal Audit Annual Report and Opinion 2025/26

Report by Head of Internal Audit

Summary

This report provides the Authority with the Head of Internal Audit's annual opinion for 2025/26 on the overall adequacy and effectiveness of the Authority's framework of governance, risk management and control.

Recommendation

That the Committee: -

i. Receives and considers the contents of the Annual Opinion Report of the Head of Internal Audit.

ii. Notes that a 'Reasonable' audit opinion has been given in relation to the framework of governance, risk management and control for the year ended 31 March 2026.

iii. Notes that the opinions expressed together with significant matters arising from internal audit work and contained within this report should be given due consideration when developing and reviewing the Authority's Annual Governance Statement for 2025/26.

iv. Notes the outcomes of the Internal Audit's performance measures and the Quality Assurance and Improvement Programme (QAIP).

1. Introduction

1.1. In line with the Global Internal Audit Standards in the UK Public Sector an annual opinion should be generated which concludes on the overall adequacy and effectiveness of the organisation's framework of governance, risk management and control.

1.2. The Annual Report should include where relevant: -

- An opinion on the overall adequacy and effectiveness of the Authority's governance, risk management and internal control environment.
- Disclose any qualifications to that opinion, together with the reasons for the qualification.
- Detail a summary of the audit work from which the opinion is derived, including reliance placed on work by other assurance bodies.
- Any control weakness considered by the Head of Internal Audit to be relevant to the preparation of the AGS.
- A summary of the work undertaken during the year to support the opinion, including any reliance placed on the work of other assurance bodies.
- An overall summary of the performance of the Internal Audit Service against its performance indicators.
- The results of the internal audit quality assurance programme, including details of compliance with Internal Audit Standards.

1.3. The Head of Internal Audit can provide a 'reasonable' opinion (positive) on the framework of governance, risk management and control at the Broads Authority for 2025/26.

Author: Teresa Sharman

Date of report: 22 June 2026

Broads Plan strategic objectives: All

Appendix 1 – Annual Opinion Report 2025/26

Appendix A

EASTERN INTERNAL AUDIT SERVICES

BROADS AUTHORITY

Internal Audit Annual Opinion Report 2025/26

Head of Internal Audit: Teresa Sharman

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Summary: Internal Audit Work 2025/26

3
Audits in 2025/26 Internal Audit Plan

0
Urgent Recs Raised

4
Important Recs Raised

3
Routine Recs Raised

Assurance Opinion Level	Number of Audits
Substantial	1
Reasonable	2
Limited	0
None	0
Position Statement	0
Deferred	0
Cancelled	0

Head of Internal Audit's Opinion 2025/26	**Reasonable**

1 outstanding recommendation at year-end

eias
Providing quality public sector internal audit

Executive Summary

Purpose

The Head of Internal Audit should provide an annual report, detailing its opinion on the framework of governance, risk management and control, to those charged with governance to support the Authority's Annual Governance Statement (AGS).

This report should include the following: -

- An opinion on the overall adequacy and effectiveness of the Authority's governance, risk management and internal control environment.
- Disclose any qualifications to that opinion, together with the reasons for the qualification.
- Detail a summary of the audit work from which the opinion is derived, including reliance placed on work by other assurance bodies.
- Any control weakness considered by the Head of Internal Audit to be relevant to the preparation of the AGS.
- A summary of the work undertaken during the year to support the opinion, including any reliance placed on the work of other assurance bodies.
- An overall summary of the performance of the Internal Audit Service against its performance indicators.
- The results of the internal audit quality assurance programme, including details of compliance with Internal Audit Standards.

The purpose of this report is to satisfy this requirement, and Members are asked to note its content.

Background

The Internal Audit Service for the Authority is provided by the Consortium, Eastern Internal Audit Services, hosted by South Norfolk Council, which utilises the services of three contractors, TIAA Ltd, the Shared Internal Audit Service at Hertfordshire County Council and BDO LLP. As well as the in-house Team at EIAS.

All audit work is completed in accordance with the Global Internal Audit Standards (GIAS) in the UK Public Sector and the CIPFA Local Government Application Note 2025.

Internal audit provides an independent and objective opinion on the Authority's internal controls by evaluation their effectiveness and operation in practice.

Scope of Responsibility

The Authority is responsible for ensuring its business is conducted in accordance with the law and proper standards, and that public money is safeguarded and properly accounted for, and used economically, efficiently and effectively. The Authority also has a duty under the Local Government Act 1999 to make arrangements to secure continuous improvement in the way in which its functions are exercised, having regard to a combination of economy, efficiency and effectiveness.

In discharging this overall responsibility, the Authority is also responsible for ensuring that there is a sound system of internal control which facilitates the effective exercise of the Authority's functions, and which includes arrangements for the management of risk.

The system of internal control is designed to manage risk to a reasonable level rather than to eliminate risk of failure to achieve policies, aims and objectives; it can therefore only provide reasonable and not absolute assurance of effectiveness.

This opinion statement is provided for the use of the Authority in support of its AGS for the year ended 31 March 2026.

Head of Internal Audit Annual Opinion Statement

Opinion

I am able to provide **reasonable** Assurance in relation to the Authority's framework for risk management, governance, and internal control.

Basis of opinion

I have considered the outcomes of audit work completed in 2025/26, other third-party assurances if available, the relative materiality of the issues arising from audit work as well as management's progress in addressing any control weaknesses identified, and management's progress with addressing outstanding recommendations from this year and previous years in reaching my opinion.

An analysis of the three audits completed in 2025/26 highlights the following: -

Overall

Across the audits reviewed, the Authority has established frameworks for internal control, risk management and governance, as evidenced in the Corporate Governance and Risk Management review. While the Tolls System and Income Collection audit demonstrates that these arrangements can operate effectively in practice, findings from Planning and Enforcement audit indicate that they may not be consistently embedded across all services.

The control environment is fit for purpose in design and capable of delivering strong assurance, but inconsistent application, oversight and risk utilisation limit overall effectiveness.

Internal Control

Internal controls is sound in design and effective in some areas but not consistently applied across all services.

Corporate Governance & Risk Management - control frameworks and policies are established, indicating appropriate control design.

Planning & Enforcement – there are control weaknesses in operational processes, including gaps in documentation, monitoring, or timely execution of controls, demonstrating inconsistent control effectiveness.

Tolls System & Income Collection - core financial controls are in place e.g., income collection processes.

Risk Management

Risk management is established but not fully embedded or consistently utilised to manage operations.

Corporate Governance & Risk Management - while a risk framework and registers are in place, there are gaps in regular review, challenge, and integration into decision-making at service level, indicating limited maturity.

Planning & Enforcement – there is limited evidence of active risk management informing service delivery, with operational issues suggesting risks are not always identified, escalated, or mitigated effectively.

Tolls System & Income Collection - the absence of control weaknesses suggests that key risks e.g., income collection and system reliance are being effectively managed, although this is service-specific.

Governance

Governance arrangements are sound in structure but variable in effectiveness at service level, particularly in relation to oversight and challenge.

Corporate Governance & Risk Management - governance frameworks, roles, and reporting structures are defined, but there are weaknesses in oversight e.g., review of directorate risk registers, limiting effectiveness.

Planning & Enforcement - operational issues indicate insufficient management oversight and performance monitoring, suggesting governance is not consistently effective at service level.

Tolls System & Income Collection - strong control performance indicates effective local governance and management oversight within the service, demonstrating that governance arrangements can work well when applied consistently.

Third party assurances

No third-party assurances have bene relied upon.

Limited opinions

No limited assurance opinions were issued in 2025/26.

Outstanding Recommendations

In relation to the follow up of management actions, to ensure that they have been effectively implemented, the position at year end 2025/26 is that one recommendation form 2024/25 for Cyber Security Maturity assessment was outstanding at year-end regarding a review of suppliers d periodically to ensure that they are meeting contractual security obligations and key performance targets. which has been accounted for in my overall annual opinion.

Audit Outcomes

The outcome of all audits completed in 2025/26 is shown in the table below.

Audit Area	Status	Opinion	Total Number	Urgent	Important	Routine	Improvement Actions
Tolls System and Income	Audit completed	Substantial	0	0	0	0	0
Planning and Enforcement	Audit Completed	Reasonable	4	0	3	1	0
Risk Management and Corporate Governance	Audit Completed	Reasonable	3	0	1	2	0

Grant Certifications	The following grants have been certified by EIAS so far during 2025/26: - • Paludiculture (PEF) and Restoration (RES) Exploration Funds (Period end - 2024/25)
Low Priority Audits	None

Performance Measures Outcomes

Overall Outcome

Detailed below are the outcomes of the performance measures which relate to the performance of the main contractor delivering internal audits across all the Councils and the Authority in the Consortium. Performance measures are consortium wide measures.

The overall performance status is determined as 'Amber' with only five 'fully met', four 'partially met' and one 'not met'.

Other than KPI 1, which is measured annually and KPI 6 which is measured continuously, all KPIs are measured quarterly.

This is the overall performance status at the time of writing our report. There are still several reports to be finalised across the Consortium and feedback surveys to be returned.

Senior Management

KPI Reference	Description	Outcome
KPI 1	S151, S17 Satisfaction, annual minimum is good – three out of seven replies were received from S151 Officers	Not Met - Average

Internal Audit Process

KPI Reference	Description	Outcome	Details
KPI 2	APM issued minimum 20 working days before agreed start date - 90% quarterly	Partially Met	Only met in 2 out of 4 quarters
KPI 3	Draft reports issued within 10 working days of fieldwork end date - 95% quarterly	Partially Met	Met in 3 out of 4 quarters
KPI 4	Final reports issued within 5 working days of management responses - 95% quarterly	Partially Met	Met in 3 out of 4 quarters
KPI 5	Quarterly performance pack reported to the Contract Manager within 15 working days of the end of the quarter	Partially Met	Only met in 3 out of 4 quarters
KPI 6	Respond to the Contract Manager within 3 working days where unsatisfactory feedback has been received	Met	N/A
KPI 7	PSIAS compliance - deep dive review of files - 100%. Four files per quarter	N/A	Not completed on 2025/26 audits

Clients

KPI Reference	Description	Outcome	Outcome
KPI 8	Average feedback scores from key clients, quarterly minimum average	Met - Good	Overall score at time of writing the report was 3.1 (1 is poor and 4 is excellent)

Innovation and Capabilities

KPI Reference	Description	Outcome
KPI 9	Percentage of recommendations accepted by management - 90% overall	Met
KPI 10	Percentage of qualified / experienced staff working on the contract each quarter - 60%	Met
KPI 11	Number of training hours per members of staff completed each quarter - minimum 1 day per quarter	Met

Actions to Improve

As the tables above highlight, the Contractor has not met their targets for several of the KPIs this year.

As a result, the 10% quality payment, which is withheld until the end of the year, was adjusted accordingly and not paid in full for all the Councils in the Consortium but the Authority opted to pay the 10% in full as there had been no issues with their audits.

Action to address poor performance

As the Contractor does not have exclusivity, BDO LLP and the shared internal audit service at Hertfordshire County Council continue to be used on half of the Consortium's Internal Audit Plan as well as EIAS auditors.

The contract is now being re-procured ready to be in place for the 2027/28 audit year.

Quality Assurance and Improvement Programme (QAIP)

QAIP

What do the Standards say?

The chief audit executive must develop, implement and maintain a quality assurance and improvement programme that covers all aspects of the internal audit function. The programme has two elements, internal assessments and external assessments.

At least annually, the chief audit executive must communicate the results of the internal quality assessment to the Audit Committee and senior management covering the internal audit function's conformance with the Standards and achievement of performance objectives and plans to address deficiencies and opportunities for improvement.

A quality assurance and improvement programme is designed to evaluate and promote the internal audit function's conformance with the Standards, achievement of performance objectives, and pursuit of continuous improvement.

The Head of Internal Audit is responsible for ensuring that the internal audit function is continuously seeking improvement. This requires developing measures to assess the performance of internal audit engagements, internal auditors, and the internal audit function. These measures form the basis for evaluating progress toward performance objectives including continuous improvement.

Internal Assessment

What do the Standards say?

The Head of Internal Audit must establish a methodology for internal assessments, that includes ongoing monitoring of the internal audit function's conformance with the Standards and progress toward performance objectives, periodic self-assessments to evaluate conformance with the Standards, and communication with the Audit Committee and senior management about the results of internal assessments. An action plan to address instances of nonconformance with the Standards and opportunities for improvement must be developed.

Ongoing monitoring

This involves the day-to-day supervision, review, and measurement of the internal audit function and is incorporated into ours and our contractor's routine policies and procedures used to manage the internal audit function. Ongoing monitoring is primarily achieved through supervisory reviews throughout audit work and the use of template working papers and documents, to ensure standardisation and consistency in the application of audit work.

Performance measures are in place to determine the efficiency and effectiveness of the internal audit function as reported above. Currently, we are only reporting against these for the main contractor. Performance measures have been agreed with the other two contractors and will be formally measured in 2026/27.

Weekly operational and quarterly performance meetings are held with the main Contractor, as will be the case for the other two contractors.

Periodic self-assessments

These enable the internal function to validate its conformance with all the Standards. These evaluate: -

- The adequacy of the internal audit function's methodologies.
- How well the internal audit function supports the achievement of the Authority's objectives.
- The quality of internal audit services performed, and supervision provided.
- The degree to which stakeholder expectations are met and performance objectives are achieved.

Results of self-assessment

A self-assessment has not been completed for 2025/26. This is because a gap analysis was completed against the new GIAS in the UK Public Sector, the results of which will be presented to the Committee later this year.

External Assessment

What do the Standards say?

The chief audit executive must develop a plan for an external quality assessment (EQA) and discuss the plan with the Audit Committee. The EQA must be performed at least once every five years by a qualified, independent assessor or assessment team.

Last EQA

An EQA was carried out in October 2022 by the Chartered Institute of Internal Auditors (IIA) against the previous Standards. The Internal Audit Service received a 'generally conforms' result, with conformance in 60 out of 64 areas (two areas were not applicable, and two resulted in 'partially conforms').

Progress with actions

One area of partial conformance was highlighted in coordinating and maximising assurance. Within the Strategic and Annual Plans report for the audit year 2023/24 presented in March 2023, an Assurance Map was provided, outlining the then top risks, along with first, second and third lines of assurance. This has not been repeated since.

The second area of partial conformance was raised to ensure that all EIAS clients receive an external quality assessment as it falls due on the five-year anniversary. This well be ensured at the five-year anniversary in 2027.

Appendix 1 – Final Report Executive Summaries

Tolls System and Income Collection

Assurance Opinion

There is a robust system of internal controls operating effectively to ensure that risks are managed, and process objectives achieved.

The audit found that controls in place for managing the toll system and the collection of tolls income are generally robust and operating effectively. The Authority faces an overarching corporate risk linked to the uncertainty around National Park and/or Navigation funding, as any reduction would affect their ability to deliver their duties and loss of toll income due to changes to / impacts on local tourism industry. This risk is being managed appropriately, with the Authority implementing effective measures to mitigate shortfalls in external funding and shortfalls in tolls income from service users.

Audit objective

To seek assurance that the controls in place to manage the toll system and collect toll income are adequate and effective, ensuring that the Authority receives all income due.

Opinion provided	Substantial	Urgent recommendations	0	Important recommendations	0	Routine recommendations	0

Areas of weakness in control design and / or effectiveness

- No areas of weaknesses identified.

Areas of strength in control design and / or effectiveness

- The Chief Executive confirmed that Defra would be cutting the Broads Authority's revenue by 8.2% which amounted to £280,000.

- To mitigate shortfalls in external funding and shortfalls in tolls income from service users the Authority has considered a range of options. Actions were taken to reduce pressure on the National Park with the revision of the budget for 2025/26 in May 2025.
- The Budget Management Team has reviewed additional expenditure originally agreed to see if in the short term that some of these items can continue as planned but be funded from the earmarked reserves or removed from the budget.
- The Authority has undergone a restructure this year to help reduce costs and have gone from three Directors to two which has had an impact on reducing the Navigation Park and Navigation expenditure. Furthermore, steps have been undertaken to reduce costs by freezing posts as they become vacant to relieve financial pressures on both the general and navigation budgets.
- Up to date procedures are in place for the receipt, administration of tolls income, and the handling of notices of contravention.
- Access to the toll system is monitored and restricted based on job roles.
- Regular reconciliation of tolls income is conducted against bank statements is undertaken with any variances investigated and resolved promptly.
- Notices of contraventions (unpaid tolls) are identified and promptly chased with recovery actions fully documented and tracked on both the tolls management system and finance system.
- Unique identifiers (e.g. boat registration numbers, plaque numbers) are used to track toll payments.
- Toll income is reconciled and any differences investigated.
- No write offs have been processed in 2025/26 with remedy for unpaid tolls actioned through the criminal court.
- Segregation of duties exists in the end-to-end control over toll collection, recording, and reconciliation.
- Toll income is reported separately under the Navigation Account.

Planning and Enforcement

Assurance Opinion

The system of internal controls is generally adequate and operating effectively but some improvements are required to ensure that risks are managed, and process objectives achieved.

Whilst core processes are in place, there were control weaknesses identified. Inconsistencies were identified in the application of Habitats Regulations Assessments (HRA) screening and assessment requirements, indicating a risk of non-compliance with the Conservation of Habitats and Species Regulations 2017.

The enforcement function is heavily reliant on a single officer who has not received formal training. In addition, limited staffing capacity reduces the Planning Team's resilience and may impact its ability to maintain service delivery during periods of absence.

Furthermore, controls relating to enforcement are not consistently applied, with an instance of non-compliance with the Authority's three working day target for acknowledging a formal compliant and gaps in record retention identified for initial complaints received.

Audit objective

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.

Opinion provided	**Reasonable**	**Urgent recommendations**	0	**Important recommendations**	3	**Routine recommendations**	1

Areas of weakness in control design and / or effectiveness

Habitats Regulation Assessments

Under the Conservation of Habitats and Species Regulations 2017, a Habitats Regulation Assessment (HRA) is required where a plan or project is likely to have a significant effect on a European site. The relevant competent authority must carry out its own assessment and cannot rely solely on assessments provided by applicants o rother bodies.

A review of a sample of planning applications found the following: -

- In one case, a planning application located near a Special Area of Conservation (SAC) was supported by a HRA prepared and conducted by the developer. Regulations define that when a competent authority uses the HRA of another competent authority, it should not assess any part of a proposal that the other competent authority has a role to assess. However, there was no evidence on the Public Access portal to confirm that the Broads Authority, as the competent authority, had undertaken or formally adopted or conducted its own screening or assessment, as required by the Regulations.
- In a further case, a planning application in proximity to a SAC did not include any evidence of HRA screening or an appropriate assessment having been undertaken by the Authority to ensure that the proposal does not have an impact on the European site. (Recommendation 1)

Training

- The enforcement function within the Planning Team is currently reliant on a single officer to manage complaints, with the oversight from the Development Manager. The officer has not undertaken any formal enforcement training or qualifications and there are no current plans in place for them to do so. (Recommendation 2)

Resilience

- The review identified a lack of resilience due to limited staffing capacity. During discussions with the Head of Planning, it was noted that in particular, there is an absence of sufficient officers which creates a risk that the team may be unable to effectively manage workloads during periods of leave or other absence. This lack of resilience may place additional pressure on remaining team members, potentially leading to the risk of delays in processing applications and reduced service quality. Furthermore, the team are unable to address the overall resilience of the team in providing sufficient support through the integration of new members of staff. (Recommendation 3)

Enforcement

- The Broads Authority Local Compliance and Enforcement Plan states that if a complainant suspects a planning breach or makes a formal complaint to the Broads Authority, this will be acknowledged within three working days. While most complaints were acknowledged on time, one case was identified where there was a delay of 11 working days, and in another case, evidence of the initial complaint was not retained on file. (Recommendation 4)

Areas of strength in control design and / or effectiveness

- Planning application guidance is publicly available through the Broads Authority website.
- Documented procedure notes and guidance manuals are in place to support officers with the processing of planning applications.
- A Local Compliance and Enforcement Plan is in place providing guidance on enforcement processes and their application within the Broads Authority executive area.
- Public Access, the Authority's online search portal, enables applications and members of the public to monitor the process of planning applications.
- The Uniform system is in place to retain records of investigations and enforcement actions. Access is restricted to authorised Planning Team personnel.
- Planning application fees and associated charges are formally approved and published on the Authority's website.
- Multiple channels are available for the submission of complaints about planning issues, including email, website, and internally generated referrals. The Broads Authority prioritises enforcement cases according to the degree of harm being caused, with highest priority given to cases where the harm (or the potential for harm) is greatest.
- A Scheme of Delegated Powers is in place for the planning and heritage service, including powers delegated to officers for planning applications and enforcement action.
- Reconciliations between the planning system and general ledger for planning fees and charges are performed on a monthly basis.
- Approvals are granted in line with appropriate levels of delegated authority. Fees are correctly received, and extensions of time are applied in accordance with the Town and Country Planning Act 1990.
- Applications are processed and determined within agreed timescales, including cases where extensions have been formally agreed.
- Planning performance is regularly reported to the Planning Committee and the Ministry of Housing, Communities and Local Government (MHCLG). Enforcement performance is reported quarterly to the Management Team via the Head of Planning.

Management Action Plan

No.	Recommendation	Priority	Implementation Date	Responsible Officer
1	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	30/06/2026	Head of Planning
2	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	31/12/2026	Development Manager

No.	Recommendation	Priority	Implementation Date	Responsible Officer
3	Management to review the current resourcing and workforce planning arrangements within the Planning Team to improve resilience.	Important	31/12/2026	Head of Planning
4	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	31/07/2026	Development Manager

Risk Management and Corporate Governance

Assurance Opinion

The system of internal controls is generally adequate and operating effectively but some improvements are required to ensure that risks are managed, and process objectives achieved.

Processes for decision making, including delegations to committees and officers, are clearly defined. However, legislative requirements around transparency for delegated decisions are not being fully met.

Risk management arrangements are generally effective, but issues have been identified with the format of risk registers and management oversight of operational risks.

Audit objective

To provide assurance that the controls in place to manage delegated decisions are adequate and effective.

To provide assurance that the recommendations made in the 2024/25 Risk Management audit have been implemented.

Opinion provided	**Reasonable**	**Urgent recommendations**	0	**Important recommendations**	1	**Routine recommendations**	2

Areas of weakness in control design and / or effectiveness

- Under The Openness of Local Government Bodies Regulations 2014, the Broads Authority is required to publish written records of certain delegated decisions taken by officers, where these involve granting a permission or licence, affect an individual's rights or incur significant expenditure. Decisions about planning permission are readily accessible on the Broads Authority website, but there are no records of decisions to award permissions, licences or contracts. (Recommendation 1)
- The Corporate Risk Register is regularly reviewed by Management Team and the Risk, Audit and Governance Committee. However, there is limited central oversight of directorate risk registers, so recurring operational issues may not be identified and responded to effectively. (Recommendation 2)

- Links to workplan activities are recorded against each risk on the Corporate Risk Register, but not on directorate risk registers. Also, mitigating actions do not have timescales, making them more difficult to monitor. (Recommendation 3)

Areas of strength in control design and / or effectiveness

- The delegated powers and responsibilities of the Authority's committees are clearly defined in the Constitution and align with the functions of each committee. Decisions made by committees are recorded in meeting minutes, which are published on the Authority's website.
- Powers delegated to officers are clearly documented, including the specific powers that can be used and by whom, general provisions about when and how officers can use delegated powers, and transparency requirements for the recording and reporting of decisions.
- The Broads Authority has an up to date and comprehensive Risk Management Policy, which sets out the processes for identifying, recording, mitigating and monitoring risks, and the responsibilities for each aspect of risk management, as well as a risk appetite statement. This states the Authority's risk appetite in various areas, with an acceptable risk level for different activities and commentary about what this entails.
- Risk registers are held as Word documents on Sharepoint, with restricted access, rather than as part of a risk management system.
- With the exception of the points identified above and in Recommendation 3, the content of risk registers reflects best practice and captures the measures being implemented to manage each risk. There is evidence that mitigating actions, both completed and planned, are regularly updated.
- Oversight and review of risk registers is provided by the Management Team and Risk, Audit and Governance Committee. The Corporate Risk Register is presented to the Committee at every meeting, three times per year, and it is evident from meeting minutes that risks are scrutinised.
- Processes are in place to escalate and de-escalate risks between the Corporate Risk Register and Directorate Risk Registers.

Added value or improvement points (these are examples of how the Authority could improve a process to be for example, more efficient or effective)

- Consider adding training materials or guidance on risk management to the Authority's intranet for staff to access as required.

Management Action Plan

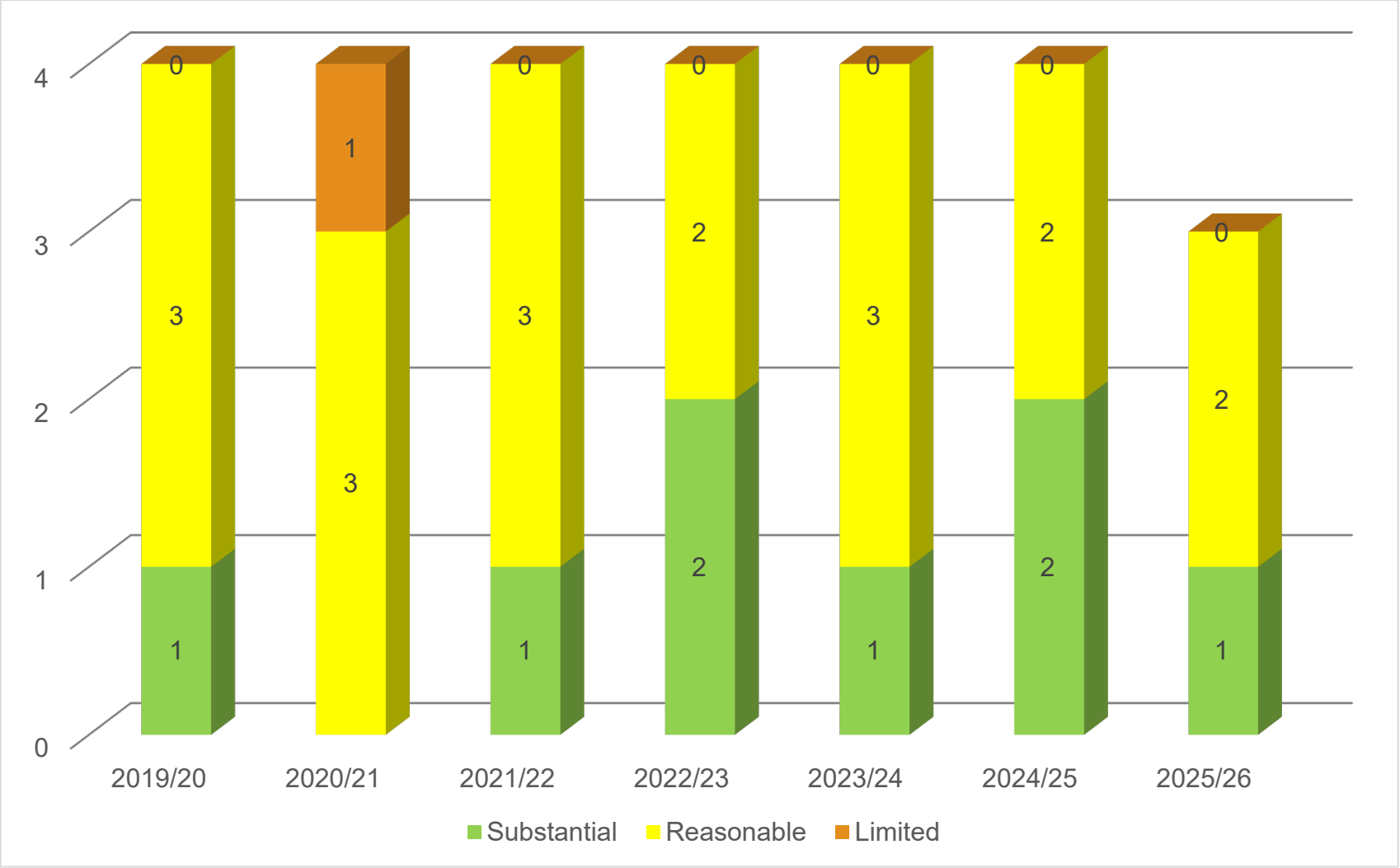
No.	Recommendation	Priority	Implementation Date	Responsible Officer
1	Ensure that records of officer delegated decisions are published, in accordance with The Openness of Local Government Bodies Regulations 2014. This should include decisions to award a permission or licence, planning decisions and decisions to award contracts. The record of the decision should state the date of the decision, reasons and alternative options considered.	Important	July 2026	Director of Resources and Head of Governance
2	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	July 2026	Head of Governance
3	Update the format of risk registers to include actions, and links to work plans in directorate risk registers.	Routine	July 2026	Head of Governance

Appendix 2 – Summary of Audit Opinions

Audit Opinions by Year

The table below bar-chart on the following page shows the audit opinions for assurance work over the last eight years.

Audit Year	Total Audits	Number with Substantial assurance	Number with Reasonable assurance	Number with Limited assurance	Number with No Assurance
2019/20	4	1	3	0	0
2020/21	3	0	3	1	0
2021/22	4	1	3	0	0
2022/23	4	2	2	0	0
2023/24	4	1	3	0	0
2024/25	4	2	2	0	0
2025/26	4	1	2	0	0
Total	27	8	18	1	0


4
3
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2019/20
2020/21
2021/22
2022/23
2023/24
2024/25
2025/26
0
3
1
1
3
0
1
3
0
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2
2
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3
1
0
2
2
0
2
1
Substantial
Reasonable
Limited

Appendix 3 – For Your Information

Definitions for overall assurance opinions and recommendation ratings are shown below.

Substantial Assurance	There is a robust system of internal controls operating effectively to ensure that risks are managed, and process objectives achieved.
Reasonable Assurance	The system of internal controls is generally adequate and operating effectively but some improvements are required to ensure that risks are managed, and process objectives achieved.
Limited Assurance	The system of internal controls is generally inadequate or not operating effectively and significant improvements are required to ensure that risks are managed, and process objectives achieved.
No Assurance	There is a fundamental breakdown or absence of core internal controls requiring immediate action.
Position Statement	Advisory work.

Urgent – Priority 1	Fundamental control issue on which action to implement should be taken within 1 month.
Important - Priority 2	Control issue on which action to implement should be taken within 3 months.
Routine – Priority 3	Control issue on which action to implement should be taken within 6 months.