Risk, Audit and Governance Committee

23 November 2026
Agenda item number 13

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 2024/25, 2025/26 and 2026/27.

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 2024/25, 2025/26 and 2026/27, 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. Since the report to this committee in July, the timetable in Appendix 1 for actions on recommendation nine from the Cyber Security Maturity Assessment of March 2025 has been updated to 30 June 2027, as the Government Security Centre for Cyber no longer exists.

2.2. The recommendations from the Corporate Governance and Risk Management audit from April 2026 can now be closed, as all actions were completed in July 2026.

2.3. The progress on the actions arising from recommendations two and three from the April 2026 Planning & Enforcement audit has been updated in Table 3 of Appendix 2.

3. Internal Audit Programme 2026/27

3.1. Since the report to this Committee in July 2026, the first audit agreed by members, Net Zero, took place between August and September 2026, and the final report was received in October 2026.

4. Net Zero

4.1. The objective of this audit was to provide assurance that the Authority has established effective governance, strategy, plans and performance arrangements to deliver its carbon reduction commitments. The audit had a positive outcome, demonstrating an overall sound control environment which reflects well on management and the teams who are accountable and responsible for the control environment. The audit resulted in a rating of Reasonable Assurance, with three "important" recommendations, one already completed and two scheduled for early 2027. For more details, please refer to Appendix 3.

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Date of report: 06 November 2026

Broads Plan strategic objectives: All

Appendix 1 – Summary of actions and responses to Internal Audit 2024/25

Appendix 2 – Summary of actions and responses to Internal Audit 2025/26

Appendix 3 – Summary of actions and responses to Internal Audit 2026/27

Appendix 1 – Summary of actions and responses to Internal Audit 2024/25

Table 1

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 statement of work (SoW) 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 a standard process: advice and guidance on developing appropriate checks of suppliers, for example, pre-procurement questions, security requirements and schedules, annual compliance checks. • Record keeping advice and guidance with regard to supplier registers and record	By 30/09/2025 Updated to 31/12/2025 Updated to 30/06/2026 Updated to 30/06/2027

Recommendations	Priority Rating	Responsible Officer(s)	BA Response/action	Timetable
			keeping, to ensure suppliers are tracked and engaged at appropriate times. Update Feb 2026: We are waiting for Cyber GSeC (Government Security Centre for Cyber) to provide their advice and guidance. Update Nov 2026: • NCSC cloud security principles supplier checklist has been developed that includes the validation of supply chain security requirements. This has been implemented for all new suppliers, and existing suppliers will be asked to complete a copy • All existing suppliers will subsequently be asked to verify and update their responses on a regular basis	

Appendix 2 – Summary of actions and responses to Internal Audit 2025/26

Table 2

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	This has now been done.	By 31/07/2026 Completed
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	The Directorate Risk Registers are reviewed on a regular basis by Head of Governance, the Directors and the Management Team. A report to Members is provided at each Risk, Audit and Governance Committee meeting.	By 31/07/2026 Completed
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	This has now been done.	By 31/07/2026 Completed

Table 3

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 and transparency e.g. ecologists to add their names to consultation response. 3. The use of third-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 whether screening is 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 a single officer and ensure continuity of service.	Important	Development Manager	1. Formally review the responsibilities and current functions of the Enforcement Officer to ensure compliance with regulations and the 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. The Enforcement Officer has attended a 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. Update Nov 2026: The Development Manager continues to work with Enforcement Officer; a case review is scheduled for November 2026.	
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 the new P&HO starts the new team structure will need to be reviewed. As the new Team structure started on 29 June 2026, time should be allowed before the review. 3. Consider alternative ways of resourcing (e.g. current BNG, landscape, and arboricultural consultants). Ongoing. Update Nov 2026: The Head of Planning will leave in December, and recruitment for a replacement is under way with interviews scheduled for 16 November 2026. The Director of Delivery attended a team meeting to discuss staff	By 31/12/2026 Updated to 30/06/2027

Recommendations	Priority Rating	Responsible Officer(s)	BA Response/action	Timetable
			concerns. The Development Manager will meet with the Director of Delivery and HR to agree next steps.	
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 the three-working day requirement.	Routine	Development Manager	1. All staff have been made aware of this shortfall and instructed to comply and record all correspondence. 2. The Development Manager reviews response times regularly.	By 31/07/2026 Completed

Appendix 3 – Summary of actions and responses to Internal Audit 2026/27

Table 4

Net Zero – October 2026

Recommendations	Priority Rating	Responsible Officer(s)	BA Response/action	Timetable
1. Reported Emissions Data Inaccuracies Ensure that emissions figures reported in the annual Broads Authority Climate Action Plan are independently reviewed for accuracy prior to issue. A revised Appendix 2 of the Climate Action Plan, detailing corrected emissions figures, to be issued to members promptly.	Important	Sustainability Manager	The correction was circulated to members by email on 27 October 2026.	By 31/10/2026 Completed
2. Climate Change Risk Register Formally maintain a Broads Authority Climate Change Risk Register, with key risks assessed for inclusion within the Corporate Risk Register.	Important	Sustainability Manager	This will be created within the Resources Directorate Risk Register.	By 31/01/2027
3. Broads Authority Action Plan Review and update the Broads Authority Action Plan at least annually to ensure that the recorded actions remain appropriate and internal footprint reduction figures are up to date.	Important	Sustainability Manager	An update report will be prepared for members in spring 2027.	By 31/03/2027