# AUDIT and GOVERNANCE COMMITTEE
# 17 September 2025

# INTERNAL AUDIT 2025/26 PROGRESS REPORT

**Report by the Executive Director of Resources & Section 151 Officer**

## RECOMMENDATION

1. **The Committee is RECOMMENDED to**

   Note the progress with the 2025/26 Internal Audit Plan and the outcome of the completed audits.

## Executive Summary

2. This report provides an update on the Internal Audit Service, including resources, completed and planned audits.

3. The report includes the Executive Summaries from the individual Internal Audit reports finalised since the last report to the June 2025 Committee. Since the last update, there have been no red reports issued.

## Progress Report:

## Resources:

4. A full update on resources was made to the Audit and Governance Committee in June 2025 as part of the Internal Audit Strategy and Plan for 2025/26. Since then, our new Principal Auditor has started at the end of July 2025.

## 2025/26 Internal Audit Plan:

5. The 2025/26 Internal Audit Plan, which was agreed at the June 2025 Audit & Governance Committee, is attached as Appendix 1 to this report. This shows current progress with each audit and any amendments made to the plan. The plan and plan progress are reviewed regularly with senior management. For 2025/26 there has been one amendment to the plan, with the addition of an audit of Employee Relations at the request of the Director of HR and Cultural Change

6. There have been five audits concluded since the last update in June 2025, summaries of findings and current status of management actions are detailed in Appendix 2. At the last Audit & Governance committee meeting, members requested that the number of management actions

against each risk area was included in the reporting of the audit summaries, the tables have been updated in Appendix 2 to include this information. The completed audits are as follows:

**Final Reports 2025/26:**

| Directorate | Audit | Opinion |
|---|---|---|
| Childrens | Multiply (not included in appendix 2 as this was undertaken as joint Internal Audit / Counter Fraud Team activity and Counter Fraud Team work still in progress). | n/a |
| IT Operations | GOSS - IT Audit | Amber |
| Environment & Highways | HIF1 (Didcot Garden Town Housing Infrastructure Fund) | Green |
| IT Operations | IT Disaster Recovery | Amber |
| Transformation, Digital & Customer Experience | Freedom of Information Requests | Amber |

## PERFORMANCE

6. The following performance indicators are monitored on a monthly basis.

| Performance Measure | Target | % Performance Achieved for 25/26 audits (as at 27/08/25) | Comments |
|---|---|---|---|
| Elapsed time between start of the audit (opening meeting) and Exit Meeting. | Target date agreed for each assignment by the Audit manager, stated on Terms of Reference, but should be no more than 3 X the total audit assignment days (excepting annual leave etc) | 100% | Previously reported year-end figures:<br>2024/25 61%<br>2023/24 67%<br>2022/23 71%<br>2021/22 59% |
| Elapsed Time for completion of audit work (exit meeting) to issue of draft report. | 15 days | 100% | Previously reported year-end figures:<br>2024/25 82% |

| | | | |
|---|---|---|---|
| | | | 2023/24 96%<br>2022/23 89%<br>2021/22 86% |
| Elapsed Time between receipt of management responses to draft report and issue of final report. | 10 days | 100% | Previously reported year-end figures:<br>2024/25 100%<br>2023/24 100%<br>2022/23 92%<br>2021/22 66% |

The other performance indicators are:

- % of 2025/26 planned audit activity completed by 30 April 2026 - reported at year end.

- % of management actions implemented (as at 27/08/2025) – 75% of actions have been implemented. Of the remaining 25% there are 2% of actions that are overdue, 15.5% partially implemented and 7.5% of actions not yet due.

  (At March 2025 A&G Committee the figures reported were 77% implemented, 2.1% overdue, 16.8% partially implemented and 4.1% not yet due)

- Extended Management Team satisfaction with internal audit work - reported at year end.

**Appendix 3**

The table in Appendix 3 lists all audits with outstanding open actions, it does not include audits where full implementation has been reported. It shows the split between Priority 1 and Priority 2 actions implemented.

As at 27/08/25, there were 64 actions that are not yet due for implementation (this includes actions where target dates have been moved by the officers responsible), 19 actions not implemented and overdue and 128 actions where partial implementation is reported.

At the last Audit & Governance committee meeting members requested whether they can be updated on the number of management actions which have not yet been implemented but have had their target date moved. This is something that is reported to Directors monthly on an individual management action level, however, is difficult to currently report on from the system at a summary level for the committee. This will continue to be explored and any improvements to Appendix 3 reporting will be brought to future meetings.

## Counter-Fraud

7. A separate counter fraud update is being made to Audit & Governance Committee November 2025 meeting.

## Financial Implications

8. There are no direct financial implications arising from this report

   Comments checked by: Lorna Baxter, Executive Director of Resources, lorna.baxter@oxfordshire.gov.uk

## Legal Implications

9. There are no direct legal implications arising from this report.

   Jay Akbar, Head of Legal and Governance, jay.akbar@oxfordshire.gov.uk

## Staff Implications

10. There are no direct staff implications arising from this report.

## Equality & Inclusion Implications

11. There are no direct equality and inclusion implications arising from this report.

## Sustainability Implications

12. There are no direct sustainability implications arising from this report.

## Risk Management

13. The are no direct risk management implications arising from this report.

Lorna Baxter, Executive Director of Resources and S151 Officer

| | |
|---|---|
| Annex: | Appendix 1: 2025/26 Internal Audit Plan progress report<br>Appendix 2: Executive Summaries of finalised audits since last report.<br>Appendix 3: Summary of open management actions. |
| Background papers: | Nil |

Contact Officers: Sarah Cox, Chief Internal Auditor
sarah.cox@oxfordshire.gov.uk

September 2025

**APPENDIX 1 - 2025/26 INTERNAL AUDIT PLAN - PROGRESS REPORT**

| Directorate / Service Area | Audit | Planned Qtr Start | Status as at 03/09/25 | Conclusion |
|---|---|---|---|---|
| Cross Cutting | Capital Programme Delivery | 3 / 4 | Not started | |
| Cross Cutting | Grants (received) | 2 | Scoping | |
| Cross Cutting | Local Government Reorganisation. | 4 | Not started | |
| Childrens | Transformation Programme – including Financial Management | 2 | Fieldwork | |
| Childrens | Missing Children | 2 | Fieldwork | |
| Childrens / Property & Assets | Safeguarding Transport | 2 | Fieldwork | |
| Childrens | Multiply | 1 | Complete | n/a – joint IA&CF work – CF team activity still in progress. |
| Childrens | School Attendance Orders | 2 | Fieldwork | |
| Childrens | Repairs & Maintenance in Schools | 3 | Not started | |
| Adults | Discharge to Assess | 4 | Not started | |
| HR & Cultural Change | Recruitment – Applicant Tracking System | 3 | Not started | |
| HR & Cultural Change | Schools HR | 3 | Not started | |
| HR & Cultural Change | Absence Recording | 2 | Exit Meeting / Draft Report | |
| HR & Cultural Change | Addition to plan – Employee Case Relations | 2 | Fieldwork | |
| Financial & Commercial Services | Pensions Administration | 3 | Not started | |
| Financial & Commercial Services | Pension Fund Investments | 4 | Not started | |
| Financial & Commercial Services | Insurance | 3 | Not started | |

| | | | | |
|---|---|---|---|---|
| Financial & Commercial Services | Duplicate Payments | 3 / 4 | Not started | |
| Property & Assets | Vehicle Management Service | 3 | Not started | |
| Environment & Highways | Highways | 3 | Not started | |
| Environment & Highways | HIF1 (Didcot Garden Town Housing Infrastructure Fund) | 1 / 2 | Final Report | Green |
| Environment & Highways | Bridge Management | 3 / 4 | Not started | |
| Environment & Highways / IT Operations | HIAMS (Highways Infrastructure Asset System) – IT audit. | 2 | Fieldwork | |
| Economy & Place | S106 Developer Contributions | 3 | Not started | |
| Transformation, Digital & Customer Experience | Freedom of Information Requests | 1 / 2 | Final Report | Amber |
| IT Operations | Database Security | 4 | Not started | |
| IT Operations | ICT Backups | 4 | Not started | |
| IT Operations | Bring Your Own Device (BYOD) | 2 | Not started | |
| IT Operations | IT Disaster Recovery | 2 | Final Report | Amber |
| IT Operations | IT Asset Management | 3 | Not started | |
| IT Operations | GOSS – IT Audit | 1 | Final Report | Amber |
| IT Operations / Finance | ContrOCC – IT Audit | 3 | Not started | |
| | | | | |
| **Grant Certification completed:** | | | | |
| • Delivering Best Value in SEND Programme 2023/24 and 2024/25 – 31/6953 | | | | |
| • Bus Grant (Capital) 2025/26 – 31/7749 | | | | |

Amendments to Internal Audit Plan (since last report to A&G June 2025 meeting):

| | |
|---|---|
| HR – Employee Relations Case Audit | ***Addition to 2025/26 plan:*** The audit was requested by the Director of HR and Cultural Change, approved by the Executive Director of Resources. The audit will provide assurance over the systems and processes in place to manage Employee Relations Cases. |

## APPENDIX 2 - EXECUTIVE SUMMARIES OF COMPLETED AUDITS

## Summary of Completed Audits since last reported to Audit & Governance Committee June 2025

## GOSS - IT Audit 2025/26

| | |
|---|---|
| **Overall conclusion on the system of internal control being maintained** | **A** |

| RISK AREAS | AREA CONCLUSION | No of Priority 1 Management Actions | No of Priority 2 Management Actions | Current Status: | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | Implemented | | Due not yet Actioned | | Partially complete | | Not yet due | |
| | | | | P1 | P2 | P1 | P2 | P1 | P2 | P1 | P2 |
| System Documentation | G | 0 | 0 | - | - | - | - | - | - | - | - |
| User Authentication | A | 0 | 2 | - | - | - | - | - | - | - | 2 |
| Access Rights | A | 0 | 1 | - | - | - | - | - | - | - | 1 |
| System Administration | A | 0 | 3 | - | - | - | - | - | - | - | 3 |
| Audit Trails | G | 0 | 0 | - | - | - | - | - | - | - | - |
| Cloud Hosting | G | 0 | 1 | - | - | - | - | - | - | - | 1 |
| PCI-DSS Compliance | G | 0 | 0 | - | - | - | - | - | - | - | - |
| TOTAL | | 0 | 7 | | | | | | | | |

GOSS is a cloud-based digital platform that is used to build, deliver and manage online services. It integrates with the corporate website and allows members of the public to request services or apply for things online, such as blue badges, van permits etc. The audit has found that a number of risk areas are being adequately managed, including system documentation, audit trails, security of the cloud hosting environment and PCI-DSS compliance. There are opportunities to improve controls in other areas, including management of user access rights and formalisation of system administration responsibilities and procedures. Further details on these areas are provided below.

### System Documentation

System documentation is held and maintained for the GOSS environment and include architecture diagrams, solution level diagrams and details of all forms and workflows that are used.

**User Authentication**

All users are uniquely identifiable on GOSS ICM and have to enter a valid username and password to access the system. A review of the password policy configured on the system found the minimum length does not meet corporate standards and passwords are expired on a regular basis, which is no longer considered good practice. User accounts are locked after a specified number of unsuccessful logins and all locked accounts require administrator intervention to unlock. GOSS can only be accessed from trusted networks and therefore multi-factor authentication is not used. A review of the current configuration of network access and login methods was performed during the audit by a member of the IT team and it identified security gaps which require further investigation and remediation.

**Access Rights**

GOSS ICM uses 'groups' to define user access rights within the system. Groups are not documented to show what access they provide and membership of groups is not subject to any formal review and hence there is a risk that users with incorrect levels of access are not identified and addressed. The default administrator account is used by GOSS when providing support and we understand they request access before making any changes. It is recommended that the account is locked when not being used to prevent any unauthorised changes from being made. There are also two other GOSS user accounts with administrator access which have not been used since 2020 and should therefore be disabled.

**System Administration**

System administration for GOSS ICM is performed within the IT Solutions Delivery team but responsibilities are not formally assigned and procedures for managing user access are not documented. This presents a risk that there is no clear accountability for system administration duties and also that processes for key tasks have not been defined and agreed.

**Audit Trails**

GOSS ICM has a security log, which captures every action committed to the ICM database. The details logged include date, time and user who performed the activity. The current log goes back 12 months and can be searched for specific activity based on date or user ID.

**Cloud Hosting**

There is a signed contract for GOSS, which is valid until January 2026. GOSS provide assurances over the security of their solution, which includes annual penetration testing, vulnerability management, disaster recovery, adopting the NCSC Cloud Security Principles and only using UK based data centres. The assurances do not include details on the backup arrangements for data within GOSS and this should be confirmed to ensure all data is adequately safeguarded against loss.

**PCI-DSS Compliance**

The Banking and Income Systems Manager, who leads on PCI compliance, is in discussions with GOSS to determine their current PCI compliance status.

GOSS were previously deemed to be compliant, but changes introduced by version 4 of the PCI-DSS standard places new obligations on service providers which require additional assurances, such as a Self-Assessment Questionnaire (SAQ) or an Attestation of Compliance. GOSS are engaged in the compliance process and discussions remain ongoing on the level of assurance required and thus we are satisfied that the risk is being adequately managed.

## HIF1 (Didcot Garden Town Housing Infrastructure Fund) 2025/26

| | |
|---|---|
| **Overall conclusion on the system of internal control being maintained** | **G** |

| RISK AREAS | AREA CONCLUSION | No of Priority 1 Management Actions | No of Priority 2 Management Actions | Current Status: | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | Implemented | | Due not yet Actioned | | Partially complete | | Not yet due | |
| | | | | P1 | P2 | P1 | P2 | P1 | P2 | P1 | P2 |
| **A: Governance, Accountability and Reporting** | **G** | **0** | **2** | - | - | - | - | - | - | - | **2** |
| **B: Programme Management** | **G** | **0** | **0** | - | - | - | - | - | -- | - | - |
| **C: Financial Management** | **G** | **0** | **0** | - | - | - | - | - | - | - | - |
| **TOTAL** | | **0** | **2** | | | | | | | | |

HIF1 is a £332M major infrastructure programme to deliver the following highway projects to the north of Didcot: Didcot Science Bridge and A4130 improvements; Culham River Crossing and Clifton Hampden Bypass. The elements include improvements to existing roads and the construction of new roads, and new walking and cycle routes. The schemes will support new housing and employment sites, improve pedestrian and cycling connectivity, and reduce congestion around Didcot and surrounding villages. The programme is mainly funded by Homes England via the Housing Infrastructure Fund. The Homes England funding has a number of conditions, one of which is that the funding must be spent by March 2028. All of the projects which comprise the HIF1 programme were at the detailed design stage at the time of the audit. Construction is expected to start in early 2026 and be completed by Spring 2028.

Overall, the audit found that there are robust overarching governance, programme management and financial management arrangements in place.

**A: Governance, Accountability and Reporting**

It was noted that there are appropriate governance structures in place which include a joint project board for the Culham River Crossing and Clifton Hampden Bypass projects, and a project board for the Didcot Science Bridge project. Above this level there is the HIF1 programme board, and above that is the Major Infrastructure Capital Programme Board.

Roles and responsibilities are clearly defined for the formal governance boards, the operational arrangements of the HIF1 project teams and the Major Infrastructure Programme Management Office.

Boards' membership, attendance, frequency of meetings, review of management information, decisions and escalations are operating as stated within the Capital Handbook. Management information is frequently updated and formally reported on a monthly basis, and includes monitoring the progress of the programme in terms of finances, risks, timescales, supplier KPIs, change control and communication and engagement.

Improvements have been identified as being required to the Terms of Reference documentation for both the HIF1 Programme Board and the Major Infrastructure Capital Programme Board.

**B: Programme Management**

The details of the programme design are specified within the design and construction programme held on the contract management software. There is a formal programme review / change control process which is specified within the contractual relationship between the council and the design contractors. This is a systematic process whereby any proposed change to the detailed programme design is formally submitted by the design contractor, then reviewed by various specialist officers in conjunction with the project managers. It was noted that this process incorporates scrutiny of time / critical path and cost implications, quality & specification issues.

It was noted that the programme is kept under constant review whereby the design contractor for each project produces a monthly submission which is effectively the latest update of the detailed design and construction programme for the remainder of the works. This is subject to a comprehensive review by various specialist officers in conjunction with the project managers to ensure that the logic of the overall project is still feasible, and that the submission accurately reflects progress to date and effect on the remaining work, and effects of implemented compensation events as described above.

There is a comprehensive and robust risk management process in place to identify and evaluate risks. The risk details and potential financial exposure are regularly monitored and updated as the risk landscape continually changes both in response to external factors and also throughout the lifecycle of the programme. The potential cost exposure of risks is quantified using a scientifically valid process.

There are comprehensive plans in place to manage stakeholder communications and engagement. These include identification and review of stakeholders, and forward planning of communication and engagement activity across all phases of the programme.

## C: Financial Management

Financial resources to deliver the programme are closely monitored to ensure that the required outcomes are delivered, within the required timescales. There are controls in place to ensure external funding conditions are complied with, and to ensure that the funding is claimed and received at the appropriate time.

## Disaster Recovery - IT Audit 2025/26

| | |
|---|---|
| **Overall conclusion on the system of internal control being maintained** | **A** |

| RISK AREAS | AREA CONCLUSION | No of Priority 1 Management Actions | No of Priority 2 Management Actions | Current Status: | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | Implemented | | Due not yet Actioned | | Partially complete | | Not yet due | |
| | | | | P1 | P2 | P1 | P2 | P1 | P2 | P1 | P2 |
| Business Continuity (IT Services) | A | 0 | 1 | - | - | - | - | - | - | - | 1 |
| Corporate Priorities | A | 0 | 2 | - | - | - | - | - | - | - | 2 |
| IT Disaster Recovery Plan | A | 0 | 3 | - | - | - | - | - | - | - | 3 |
| Testing | A | 0 | 2 | - | - | - | - | - | - | - | 2 |
| TOTAL | | 0 | 8 | | | | | | | | |

The Council's reliance on technology systems and services places a high level of importance on having plans to ensure they are highly-available and can be quickly restored in the event of a major incident. The IT architecture is designed with resilience and recovery in mind, utilising a configuration that allows IT systems/applications in the primary data centre to be restored quickly at the secondary data centre. The controls around this can be improved by documenting recovery plans to ensure the correct steps are followed and to reduce any key person dependencies. The plans should also be tested on a regular basis to ensure they work as expected.

### Business Continuity (IT Services)

The IT Service has assigned responsibility for developing, implementing and maintaining business continuity. As part of corporate business continuity planning, a Business Impact Analysis (BIA) has been performed and documented to identify all critical services and activities. A review of the BIA has identified some gaps and errors that should be resolved to ensure it provides an accurate record of all critical services and priorities.

**Corporate Priorities**

The IT Service is represented at the corporate Business Continuity Steering Group (BCSG) to ensure IT and service areas are aligned in their planning for business continuity. A priority list of IT systems/applications is maintained by the IT Service and was presented to the BCSG for review in October 2023 and followed up in January 2024. Whilst some comments were received, the list has not been formally approved. The prioritised list includes a Recovery Time Objective (RTO) for each IT system, which is based on a recovery being performed between the primary and secondary data centres without the need for backups. If backups are required, such as in a ransomware attack, the recovery time will be longer and it is important that service areas understand this so that they can plan their business continuity accordingly.

**IT Disaster Recovery Plan**

There is a documented IT business continuity plan but not an IT disaster recovery plan that deals specifically with the restoration of IT systems and services. The IT business continuity plan has not been ratified by the Head of IT and a review found that details on the maximum acceptable outage of certain critical IT services do not correlate with information documented in the BIA. The plan is also not subject to annual review. There is a separate Major Incident Response document which has roles and responsibilities for managing major incidents. It missed its annual review in July 2024 and has not been reviewed since. The lack of a documented IT disaster recovery plan and maintenance of other documents could hinder and delay the restoration of IT systems/applications following a major incident.

**Testing**

There is no planned testing of IT disaster recovery, although failover between the primary and secondary data centres has been recently confirmed when changes made to the environment led to unexpected issues. Whilst this provides some assurance over disaster recovery, scheduled testing should be performed using different scenarios. The IT business continuity plan is tested annually as part of corporate testing arranged via the BCSG. There were no actions for the IT Service from the most recent test in May 2025 but the one in May 2024 had a number of actions and there is no confirmation that they have been completed. As such, there is a risk that lessons learnt from the test exercise are not used to improve business continuity plans.

**Key Themes and Root Causes** – The issues highlighted in this report identify underlying root causes in both ***Processes*** and ***Management / Governance***. Specifically gaps in the definition and consistent application of key processes, as well as weaknesses in establishing key mechanisms that are essential for providing effective oversight and assurance over disaster recovery risk.

## Freedom of Information Requests 2025/26

| | |
|---|---|
| **Overall conclusion on the system of internal control being maintained** | **A** |

| RISK AREAS | AREA CONCLUSION | No of Priority 1 Management Actions | No of Priority 2 Management Actions | Current Status: | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | Implemented | | Due not yet Actioned | | Partially complete | | Not yet due | |
| | | | | P1 | P2 | P1 | P2 | P1 | P2 | P1 | P2 |
| **A: Policies and Procedures** | **G** | **0** | **2** | - | - | - | - | - | - | - | **2** |
| **B: Freedom of Information Requests Process** | **A** | **0** | **2** | - | - | - | - | - | - | - | **2** |
| **C: Quality Assurance, Timeliness and Accuracy of Responses** | **A** | **0** | **1** | - | - | - | - | - | - | - | **1** |
| **D: Management Information and Reporting** | **G** | **0** | **5** | - | - | - | - | - | - | - | **5** |
| **TOTAL** | | **0** | **10** | | | | | | | | |

The Freedom of Information (FOI) Act 2000 allows the public to request information held by public authorities, with information provided unless specific exemptions apply. Freedom of Information requests are managed centrally by two officers within the Voice of the Customer Team, with individual requests allocated to officers within service areas for response.

Overall, the audit identified that processes in place for the allocation and tracking of requests and the preparation and quality assurance of responses are well established and are working well. However, the systems in use to manage the FOI response process are manual, resource intensive and inefficient, requiring significant effort on the part of the team to ensure that responses are tracked, quality assured and issued within the statutory timescale. Management reporting also requires review to improve the availability of information to senior management and to ensure the accuracy of corporate performance reporting.

**Policies and Procedures** – It was noted that there is comprehensive guidance in place for staff covering most key parts of the FOI response process. Some improvements are required to ensure roles, responsibilities and process for the quality assurance of responses are documented within the guidance. Guidance in place for the FOI team is limited and requires updating. Whilst it is acknowledged that both FOI officers are well established in post, it is important

to document key parts of the process to promote continuity and ensure that there is a point of reference to refer to when required (for example if there were staffing changes or absences).

**Freedom of Information Requests Process** – Although there were some inconsistencies noted from sample testing in relation to the process for monitoring and escalating responses at risk of becoming overdue or that have become overdue, these were not material. In general, the response process is being well managed particularly considering the constraints of the current spreadsheet / email based system. Recent discussions held by the Senior FOI Officer in relation to system development has identified the need to develop and publish a "disclosure log" on the Council's website. This would mean that responses to FOI requests would be published. Once developed and implemented, this should reduce the number of requests received and therefore reduce the impact of responding to requests on staff time within the FOI team and across the Council.

**Quality Assurance, Timeliness and Accuracy of Responses** – There is a clear process in place for the quality assurance of responses to FOI requests. Some inconsistencies were noted during sample testing in relation to the way in which service area sign off of responses is documented, however these exceptions were not material. The systems currently in use for tracking and documenting the quality assurance process have an impact on effectiveness.

**Management Information and Reporting** – The systems in place for the recording and monitoring of the FOI request and response process are spreadsheet / email based, require manual data input, and are time consuming to update, maintain and monitor. This type of system has inherent risks of error and omission which could impact on ability of the team to effectively manage the FOI response process as well as affecting the accuracy of management information and reporting. Despite this, the ongoing efforts of the team in the management and oversight of the response process for initial FOI requests has meant that response rates are good with over 97% compliance with the 20 day response timescale for the 12 month period July 2024 to June 2025. Response rates in relation to the completion of internal reviews within the 20 day timeframe across the same time period were noted as being at 77%. There isn't currently any routine performance reporting on meeting the 20 day timeframe for internal reviews.

A dashboard has been developed to provide senior managers with information on current FOI cases, but information is limited. It is possible to see detailed information on open cases, but not on cases where responses have been issued and it is not possible to access information on previous financial years. The information on internal reviews and cases referred to the ICO is also limited.

There is currently no consistent process for sharing information on trends / themes and lessons learned.

It is noted that there have been changes to the Business Management and Monitoring Report (BMMR) arrangements across the Council from the start of 2025/26 with performance, which includes the timeliness of FOI responses, being reported to the Strategic Leadership Team (SLT) quarterly going forward

via a newly developed dashboard. It is also planned that BMMR information will be made public from the autumn. However, Internal Audit testing noted issues with the accuracy of reporting on FOI response times via the BMMR process due to an error in the way in which the figures have been being calculated. Whilst there is not a material difference in the performance being reported, the methodology and process for calculating the figures requires correction.

**Key Themes and Root Causes** – The issues highlighted in this report identify an underlying root cause of ***Systems / Technology***. Specifically, the systems in use for the tracking and management of the FOI response process are spreadsheet and email based, requiring manual data entry and intervention and significant effort to achieve the required level of oversight to effectively manage the response process.

**APPENDIX 3 –** As at **27/08/2025** - all audits with outstanding open actions (excludes audits where full implementation reported):

| | ACTIONS | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | P1 & P2 Actions | | | IMPLEMENTED | | | Not Due for Implementation | Not Implemented | Partially Implemented |
| **Report Title** | 1 | 2 | **Total** | 1 | 2 | **Total** | | | |
| OCC AI 24/25 | - | 13 | **13** | - | 3 | **3** | - | - | 10 |
| OCC Childrens DP 24/25 | - | 35 | **35** | - | 22 | **22** | - | - | 13 |
| OCC Childrens Finances 22/23 | - | 12 | **12** | - | 11 | **11** | - | - | 1 |
| OCC Childrens Placements CM & QA 23/24 | - | 17 | **17** | - | 16 | **16** | - | - | 1 |
| OCC Client Charging 24/25 | - | 11 | **11** | - | 8 | **8** | 3 | - | - |
| OCC Climate Audit 22/23 | 5 | 12 | **17** | 5 | 11 | **16** | - | - | 1 |
| OCC Controcc Payments 21/22 | - | 9 | **9** | - | 7 | **7** | - | 2 | - |
| OCC Conflicts of Interest/Gifts 24/25 | - | 12 | **12** | - | 9 | **9** | - | - | 3 |
| OCC Corporate Website 24/25 | - | 8 | **8** | - | 7 | **7** | - | - | 1 |
| OCC Data Mgmt 2425 | - | 10 | **10** | - | 2 | **2** | 1 | 1 | 6 |
| OCC Disaster Recovery 25/26 | - | 8 | **8** | - | - | **-** | 8 | - | - |
| OCC Educ IT System – processes 22/23 | - | 5 | **5** | - | 3 | **3** | - | - | 2 |
| OCC EHCP Top Ups 24/25 | - | 12 | **12** | - | - | **-** | 12 | - | - |
| OCC Employee Feedback 2425 | 1 | 7 | **8** | - | - | **-** | 8 | - | - |
| OCC Feeder Systems 23/24 | - | 4 | **4** | - | 3 | **3** | - | - | 1 |
| OCC Fleet Mgmt Compliance 21/22 | - | 5 | **5** | - | 4 | **4** | - | - | 1 |
| OCC FM Follow up 22/23 | - | 13 | **13** | - | 11 | **11** | - | - | 2 |
| OCC Health Payments 23/24 | 1 | 7 | **8** | 1 | 5 | **6** | - | - | 2 |
| OCC HIF1 25/26 | - | 2 | **2** | - | - | **-** | 2 | - | - |
| OCC Highways Contract 24/25 | - | 2 | **2** | - | 1 | **1** | - | - | 1 |
| OCC Identity and Access Mgmt 24/25 | - | 11 | **11** | - | 7 | **7** | - | 1 | 3 |
| OCC IROs 24/25 | - | 14 | **14** | - | - | **-** | - | - | 14 |
| OCC IT Audit GOSS 25/26 | - | 7 | **7** | - | - | **-** | 7 | - | - |
| OCC LAS IT Application 22/23 | - | 9 | **9** | - | 8 | **8** | - | - | 1 |
| OCC Leases 22/23 | - | 10 | **10** | - | 8 | **8** | - | - | 2 |

| | | | | | | | | | |
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| OCC Local Transport Plan 23/24 | 1 | 8 | **9** | 1 | 6 | **7** | - | - | 2 |
| OCC M365 Cloud 22/23 | - | 11 | **11** | - | 10 | **10** | - | - | 1 |
| OCC Mandatory Training 24/25 | - | 5 | **5** | - | - | **-** | 5 | - | - |
| OCC Multiply 24/25 | - | 3 | **3** | - | - | **-** | - | 3 | - |
| OCC P Cards 23/24 | 1 | 20 | **21** | 1 | 18 | **19** | - | - | 2 |
| OCC Payments to Providers 23/24 | 2 | 7 | **9** | 1 | 7 | **8** | - | - | 1 |
| OCC Pensions Admin 24/25 | - | 6 | **6** | - | 4 | **4** | 2 | - | - |
| OCC Physical Security Systems 23/24 | 1 | 13 | **14** | 1 | 12 | **13** | - | - | 1 |
| OCC Planning Application Appeals 24/25 | - | 8 | **8** | - | 1 | **1** | 3 | 3 | 1 |
| OCC Prop Strategy Implementation 24/25 | - | 1 | **1** | - | - | **-** | - | - | 1 |
| OCC Property Health and Safety 23/24 | 2 | 28 | **30** | 1 | 24 | **25** | - | - | 5 |
| OCC Property Strategy Implementation 24/25 | - | 1 | **1** | - | - | **-** | - | - | 1 |
| OCC Provision Cycle 21/22 | - | 19 | **19** | - | 18 | **18** | - | - | 1 |
| OCC Risk Management 20/21 | - | 14 | **14** | - | 13 | **13** | - | - | 1 |
| OCC Risk Mgmt 23/24 | - | 8 | **8** | - | 7 | **7** | - | - | 1 |
| OCC S106 21/22 | - | 6 | **6** | - | 1 | **1** | - | - | 5 |
| OCC S106 IT System 23/24 | - | 6 | **6** | - | 2 | **2** | - | - | 4 |
| OCC S151 Schools Assurance 24/25 | 2 | 20 | **22** | - | 3 | **3** | 10 | 8 | 1 |
| OCC Strategic Contract Mgmt 24/25 | 2 | 10 | **12** | - | 2 | **2** | - | - | 10 |
| OCC Street Works & Parking Income 24/25 | - | 11 | **11** | - | 2 | **2** | - | - | 9 |
| OCC Supported Transport 23/24 | 6 | 9 | **15** | 6 | 7 | **13** | - | - | 2 |
| OCC Travel Mileage 2425 | - | 6 | **6** | - | 5 | **5** | - | - | 1 |
| OCC Utilities 2425 | - | 3 | **3** | - | - | **-** | 2 | 1 | - |
| OCC Void Management 24/25 | - | 14 | **14** | - | 2 | **2** | 1 | - | 11 |
| OCC YPSA 22/23 | 1 | 18 | **19** | 1 | 16 | **17** | - | - | 2 |
| **TOTAL** | **25** | **510** | **535** | **18** | **306** | **324** | **64** | **19** | **128** |