

Internal Audit Follow Up of Recommendations Report

South Kesteven District Council

March 2026



CONTENTS

SUMMARY TABLE 2

SUMMARY NARRATIVE 4

RECOMMENDATIONS: COMPLETE..... 5

RECOMMENDATIONS: IN PROGRESS..... 10



SUMMARY TABLE

2024/25	Total Recs	H	M	L	To follow up	Previously complete		Complete		In progress		Overdue		Not Due	
						H	M	H	M	H	M	H	M	H	M
Social Housing Decarbonisation Fund	5	-	5	-	5	-	5	-	-	-	-	-	-	-	-
Homelessness	4	-	4	-	4	-	3	-	1	-	-	-	-	-	-
Income Generation	1	-	1	-	1	-	-	-	1	-	-	-	-	-	-
Business Continuity and Disaster Recovery	6	-	6	-	6	-	5	-	1	-	-	-	-	-	-
Council Tax and Business Rates	2	-	2	-	2	-	2	-	-	-	-	-	-	-	-
Total	18	-	18	-	18	-	15	-	3	-	-	-	-	-	-

2025/26	Total Recs	H	M	L	To follow up	Previously complete		Complete		In progress		Overdue		Not Due	
						H	M	H	M	H	M	H	M	H	M
Climate Plan	4	-	2	2	2	-	-	-	1	-	1	-	-	-	-
Payroll	2	-	2	-	2	-	-	-	1	-	1	-	-	-	-
Voids Management	2	-	2	-	2	-	-	-	1	-	1	-	-	-	-
Performance Management	1	-	1	-	1	-	-	-	-	-	1	-	-	-	-
Treasury Management	2	-	-	2	-	-	-	-	-	-	-	-	-	-	-
Building Control	2	-	1	1	1	-	-	-	-	-	1	-	-	-	-
IT Strategy	3	-	1	2	1	-	-	-	-	-	-	-	-	-	1
Total	16	-	9	7	9	-	-	-	3	-	5	-	-	-	1

SUMMARY NARRATIVE

2024/25

Please find below a summary of the status of implementation of recommendations arising from reports issued in 2024/25.

- ▶ All noted recommendations raised as part of audits conducted for 2024/25 have been noted as completed. This is a positive outcome and reflects good management engagement with the process.

2025/26

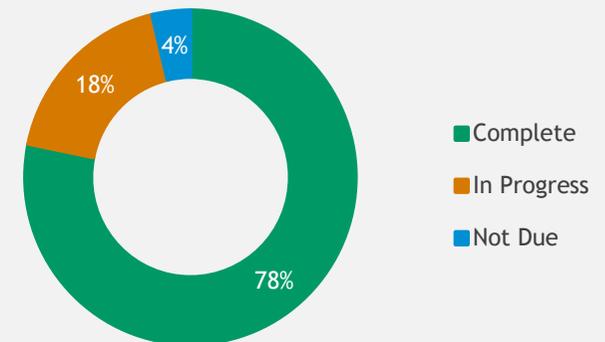
Please find below a summary of the status of implementation of recommendations arising from reports issued in 2025/26.

- ▶ Three of the nine recommendations from the 2025/26 reviews have been completed, five are in progress, and one is not yet due.
- ▶ Extensions for the due dates of the Climate Plan review and Building Control (EMBC) recommendations have been agreed, both now set for 31 March 2026, to ensure thorough scrutiny and approval of the Climate Plan and the Building Control partnership action log.
- ▶ The due date for a recommendation from the Payroll review has been extended. The Council has commissioned iTrent training to guide relevant individuals on correctly adjusting admin roles. Meanwhile, the Council actively progressed the training implementation and maintained a checklist to log system admin access.
- ▶ Extensions have been granted for recommendations from the Voids Management and Performance Management reviews. The Head of Service (Housing Technical Services) and Voids Manager will assess the last three months of major voids to identify delays and propose solutions to reduce void times, with completion expected by March 2026. Additionally, discussions with Service Leads are ongoing to refresh several KPI indicators and targets as part of performance management processes, which are anticipated to be presented to relevant Committees in the second quarter of 2026/27.

REQUIRED GOVERNANCE AND AUDIT COMMITTEE ACTION:

We ask the Governance and Audit Committee to note the progress against the recommendations.

Implementation of recommendations since 2024/25



RECOMMENDATIONS: COMPLETE

AUDIT	ACTIONS AGREED	PRIORITY LEVEL	MANAGER RESPONSIBLE	DUE DATE	CURRENT PROGRESS
2024-25 Homelessness	1. The Director of Housing and Projects to ensure in the review of the Housing Strategy for period covering 2024-27 that the objectives for homelessness and temporary accommodation are in place which are linked to the Council's main objectives as part of the corporate plan, these should be specific, measurable, and achievable.	Medium 	Director of Housing and Projects	31/03/2025 30/01/2026	<p><u>Management Comments:</u> A new Housing Strategy covering 2025-2030 has been drafted and approved by Cabinet in November 2025 with Homelessness and Temporary Accommodation objectives included and undergoing public consultation.</p> <p><u>Internal Audit Comments:</u> We have received a copy of the new Strategy and have confirmed that this was approved by Cabinet on 4 November 2025. On review of the Strategy there is clear reference to objectives which are linked to corporate actions as per the 2024-2027 Corporate Plan. Actions have been assigned and are to be monitored by the Housing Strategy Monitoring Framework.</p> <p>Evidence was reviewed and deemed sufficient to support the completion of the recommendation.</p>
2024-25 Income Generation	<p>1a. In line with finding two, the Fees and Charging Policy should be shared with all heads of service once it has been finalised. Heads of Service should be clear that the costs should be recovered when completing an uplift on the fees and charges and that sufficient evidence should be retained of the costs to demonstrate this. Where charges are not increased by the cost of providing the service, a subsidy justification form should be completed and approved by an appropriate officer to explain the rationale, i.e. changes in demand, market competition etc.</p> <p>1b. Service areas should complete a documented process analysing its cost base for each fee and charge, with demand and usage forecasts, to demonstrate clear justification for the setting of fees and</p>	Medium 	Assistant Director of Finance and Deputy s151 Officer	30/09/2025	<p><u>Management Comments:</u> An updated Fees and Charges Policy was approved by the Council on 29 January 2026.</p> <p>Included is an appendix which is new to the Policy and provides guidance and support on how to approach the setting of charges. Examples of how the fees have been set for 2026/27 have been provided highlighting the use of time and motion studies to ensure accuracy with supporting templates.</p> <p><u>Internal Audit Comments:</u> We have received a copy of the updated Fees and Charges Policy. It contains adequate reference to support and guide in the practical approach to setting fees and charges.</p> <p>The policy offers guidance to managers on how to cost services, considering factors such as concessions and exemptions to determine the appropriate charges. There is reference within the policy that where the Council controls the level of the charge to be made for a service, it is Council policy that the charge should</p>

AUDIT	ACTIONS AGREED	PRIORITY LEVEL	MANAGER RESPONSIBLE	DUE DATE	CURRENT PROGRESS
	<p>charges. The Finance Team should provide support to service area.</p> <p>1c. Develop and introduce a comprehensive, standardised fee-setting template for all service areas to use when reviewing and setting fees. This template should include sections for:</p> <ul style="list-style-type: none"> Detailed cost analysis Benchmarking data Inflation consideration Demand and utilisation metric Justification for proposed changes. <p>1d. Trainings and guidance should be provided for all staff involved in the fee-setting process. Training content could include sharing best practices from service areas with robust processes (e.g. Business Waste), addressing common pitfalls and challenges in fee-setting and emphasis on importance of documentation of analysis.</p>				<p>cover the actual costs of providing the service (including overheads).</p> <p>Fees and charges must undergo a detailed annual review and should increase at least in line with the rate of inflation as part of the budget setting process. The Section 151 officer will determine the rate of inflation.</p> <p>We have received examples of how fees have been set for 2026/27 with the Council employing time and motion studies to ensure the proposed charges are accurately set within the templates employed. As included within the Fees and Charges Policy there is reference that all calculations will need to be updated annually by the service areas and reviewed by the Finance Team to sense check the information and methodology being applied.</p> <p>Appendix A of the Policy contains essential information to assist staff in the process of setting fees and charges. It provides clarity on objectives, examines the impact of different charging options, helps in understanding costs and income, and considers public perception.</p> <p>Evidence was reviewed and deemed sufficient to support the completion of the recommendations.</p>
2024-25 Business Continuity and Disaster Recovery	<p>3a. The Council should develop a dedicated testing schedule which should be monitored by the business continuity steering group. This should prioritise testing for service areas that are identified as being critical (i.e. those services which the Council depends upon). The frequency of testing and the allocation of criticality should be reviewed and updated on a regular basis.</p> <p>3b. Following the results of a test or an actual incident, lessons learned that would be of benefit to the wider Council should be included within the Business Continuity Steering Group Action Log. These actions</p>	Medium 	Emergency Planning and H&S Lead	Through 2026	<p><u>Management Comments:</u></p> <p>Annual exercises are being implemented, and they will always include both critical and non-critical. This is in addition to teams engaging with the Lincolnshire Resilience Forum led local exercises and the National Tier 1 exercises, the most recent being Exercise Pegasus held between September and November of 2025.</p> <p>The last exercise for the Council itself was a real response to the flooding in 2025 which saw the instigation of an Incident Management Group.</p> <p>This year's exercise is being currently being planned and is likely to be in April or May of 2026. Lessons learnt are and will be considered following exercises and tests, with reference within the Business Continuity Steering Group Meetings.</p> <p><u>Internal Audit Comments:</u></p>

AUDIT	ACTIONS AGREED	PRIORITY LEVEL	MANAGER RESPONSIBLE	DUE DATE	CURRENT PROGRESS
	should be allocated a specific owner and have dedicated implementation dates.				<p>We have confirmed that annual exercises are being implemented and that they will also always include both critical and non-critical service areas (i.e. those services which the Council depends on). The Council are continuing to engage with both local and national led exercises.</p> <p>We have received and reviewed a copy of an incident debrief report template for the Council's response to flooding, with key reference noted to overview of the incident, lessons identified and a corresponding action plan following the incident.</p> <p>Evidence was reviewed and deemed sufficient to support the completion of the recommendations.</p>
2025-26 Climate Plan	1a. The Head of Corporate Projects, Performance, and Climate Change should prioritise the implementation of its Green Fleet Strategy by developing a time-bound implementation plan with clearly assigned action owners, deadlines, and measurable success indicators to support delivery and accountability. The Sustainability and Climate Change Manager should improve the action plans by clearly assigning action owners for each task to ensure these follows the SMART strategy.	Medium 	Head of Waste Management and Markets	30/11/2025	<p><u>Management Comments:</u></p> <p>An update on the Green Fleet Action Plan was presented to Environment Overview and Scrutiny Committee on 10 November 2025.</p> <p>The Action Plan update includes timescales for each of the actions listed under three main outcomes:</p> <ul style="list-style-type: none"> • Outcome 1 - Facilitate the transition to a carbon neutral fleet through the usage of green technology including electric vehicles and alternative fuels • Outcome 2 - Facilitate the transition to greener driving behaviours and more effective fleet usage by ensuring vehicles are used as efficiently as possible and eliminating unnecessary journeys • Outcome 3 - Ensure the fleet is fit for present and future service delivery. <p>An Officer Project Group including the Head of Waste Management and Markets and Sustainability and Climate Change Manager has also been overseeing progress of the implementation of each of the actions in the Plan including assigning owners to each task and this can be seen in the Internal Project Plan.</p> <p>The Environment OSC will continue to receive updates on the progress of the plan.</p> <p><u>Internal Audit Comments:</u></p> <p>We have received the Green Fleet Strategy, which outlines actions, desired outcomes, timescales, and the necessary costs and</p>

AUDIT	ACTIONS AGREED	PRIORITY LEVEL	MANAGER RESPONSIBLE	DUE DATE	CURRENT PROGRESS
					resources. Additionally, we have reviewed evidence of the Officer Project Group, which is responsible for overseeing the progression and implementation of each action within the plan. Each action has an assigned owner who is held accountable for its completion. Evidence was reviewed and deemed sufficient to support the completion of the recommendation.
2025-26 Payroll	1a. The Exchequer and Systems Manager, in consultation with the Senior HR Officer, should progress discussions with iTrent to finalise and implement automated reporting of all changes to standing data. This should include date and time of when the change was made, user ID and the before and after values subject to change. The report should then be reviewed on a pre-determined basis to identify any anomalies and results of the review should be reported to the Assistant Director of Finance.	Medium 	Exchequer and Systems Manager	30/11/2025	<p>Management Comments:</p> <p>The Council have a user role report in place which is reviewed and checked by the Payroll and HR teams. This has been added the process to the monthly payroll check list. Nothing untoward has been identified to date but if there had, it would be flagged up to the Assistant Director of Finance and Deputy Section 151 Officer.</p> <p>Internal Audit Comments:</p> <p>We have received and reviewed the user role report and can confirm that it contains reference to all changes made to standing data, time and date of when the change was made, user ID and the before and after values subject to change. We have confirmed that the is adequate review and check processes in place to ensure anomalies are identified and escalated accordingly.</p> <p>Evidence was reviewed and deemed sufficient to support the completion of the recommendation.</p>
2025-26 Voids Management	<p>2a. Develop and adopt a formal classification framework defining major, minor, and “large minor” voids, linked to resource allocation and contractor use.</p> <p>2b. Develop a comprehensive end-to-end procedure document that maps all stages of the voids process, including roles, responsibilities, and handover points between Housing and Technical Services (a guide flowchart is included in the report at Appendix II).</p> <p>2c. Introduce clear handover protocols with defined timeframes to minimise and monitor point of delays between teams.</p> <p>2d. Consolidate the two versions of the Voids Policy into a single document and ensure</p>	Medium 	2a, 2d, 2e and 2f - Voids Manager 2b and 2c - Head of Service (Housing Technical Services)	2a to 2e - 31/01/2025 2f - 31/10/2025	<p>Management Comments:</p> <p>Major voids are classified as voids requiring component renewals such as kitchens and bathrooms, all other voids are classified as minor or standard voids. This has been included in new Voids Policy.</p> <p>An end-to-end procedure map has been developed for inclusion as an appendix in the updated Voids Policy. Defined timeframes will be developed as part of the updated Void Policy.</p> <p>The new Voids Policy was approved by Cabinet in February 2026, with the Voids Manager to present the new Policy to Officers in early March. The application of SKVQS discretion will be formalised as part of the updated Voids Policy.</p> <p>Actions will be documented during contractor meetings which will be monitored for completion and escalated in accordance with contractual obligations if they are not completed.</p>

AUDIT	ACTIONS AGREED	PRIORITY LEVEL	MANAGER RESPONSIBLE	DUE DATE	CURRENT PROGRESS
	<p>the policy and procedures are regularly reviewed with version control and staff are trained on the requirements of the policy.</p> <p>2e. Formalise the application of SKVQS discretion, with clear documentation and authorisation, and embed compliance checks (eg EPC, gas, electrics) into pre-let quality assurance.</p> <p>2f. Strengthen contractor oversight by introducing a structured escalation and action-tracking process linked to contractual obligations.</p>				<p><u>Internal Audit Comments:</u></p> <p>The Policy has been reviewed and contains classification of major and minor voids, with no issues noted. A procedure map is included in new Voids Policy which has been reviewed and sufficiently sets out all stages of the voids process.</p> <p>As included within the Voids Policy there is reference to the following:</p> <ul style="list-style-type: none"> Defined timeframes for completion works to void properties and the end-to-end void process will be reviewed on an annual basis and informed by benchmarking data and considering the Council's current annual performance. The Council's aim is to set continuously improving targets in line with or exceeding benchmark median quartile performance. <p>The Policy was noted as approved by Cabinet in February 2026, with the Policy also added to the Council's website, with a review to be undertaken on a yearly basis. We have received evidence of the Voids Team meeting on 3 March 2026 in which the Voids Manager will disseminate and update Officers on the updated Voids Policy.</p> <p>The Council's updated Voids Policy includes an appendix on the lettable standard, covering the following areas: kitchen, doors, internal woodwork, windows and glazing, ceilings and walls, floors and stairs, bathroom and toilet, heating and services, outside, cleaning and decoration.</p> <p>Reference is made that all properties will meet the Council's lettable standard as shown in the appendix for lettable standard and the decent homes standard.</p> <p>The tracker developed for documenting actions in the contractor process flow has been received. It records each required action point along with timescales, evidence of timely execution, commentary, and any noted escalation if key performance indicators (KPIs) are not being met.</p> <p>Evidence was reviewed and deemed sufficient to support the completion of the recommendations.</p>

RECOMMENDATIONS: IN PROGRESS

These recommendations have been marked as In Progress as they have not been implemented by their original date; a revised date has been provided.

AUDIT	RECOMMENDATIONS MADE	PRIORITY LEVEL	MANAGER RESPONSIBLE	DUE DATE	CURRENT PROGRESS
2025-26 Climate Plan	<p>2a. Council to finalise and approve the Climate Action Plan at the earliest opportunity, ensuring it translates each of the eight strategic themes into SMART actions with clear timelines and accountable officers.</p> <p>2b. The Sustainability and Climate Change Manager should incorporate a RAG (Red, Amber, Green)-rated tracking and escalation mechanism within the Plan to support regular performance reporting, enable early identification of delivery risks, and inform climate governance decisions.</p>	Medium 	Sustainability and Climate Manager	30/11/2025 31/03/2026	<p>Management Comments:</p> <p>The draft Climate Action Plan was presented to Environment OSC on 10 November 2025.</p> <p>The Climate Action Plan provides a workplan from across service areas of the Council consisting of 64 ongoing, short or medium term actions.</p> <p>Each of the outlined actions includes a Lead Officer who is responsible for the implementation or ongoing delivery of the project. The Climate Action Plan also includes a framework for delivery that sets out the remit of the action.</p> <p>The purpose of the Climate Action Plan is not only to track progress in implementing projects to drive down carbon emissions arising from direct Council operations (energy used in Council buildings, fuel used in Council vehicles), but also to set out actions for the Council's wider service delivery and external-facing work with partners to address climate change for the region.</p> <p>It is proposed that twice yearly reporting will be completed on the Action Plan, with updates provided by the Lead Officer. An annual report will also be presented to the Environment Overview and Scrutiny Committee to update on actions, as well as a twice-yearly report to CMT. Any amendments to the plan, following formal adoption of the finalised draft by Cabinet, are proposed to be made by the Director for Housing and Projects in consultation with the Cabinet Member for Environment and Waste.</p> <p>The final version of the Climate Action Plan, with minor amends, is to be discussed at Cabinet on 10 March 2026 and Cabinet is recommended to approve the adoption of the Climate Action Plan.</p> <p>Internal Audit Comments:</p> <p>We note the progress on this recommendation and will follow up in accordance with the revised implementation due date.</p>

AUDIT	RECOMMENDATIONS MADE	PRIORITY LEVEL	MANAGER RESPONSIBLE	DUE DATE	CURRENT PROGRESS
2025-26 Payroll	<p>2a. The Exchequer and Systems Manager should review all super user/system administrator profiles and implement a principle of least privilege, restricting access to modules and functions that are not required for the individual's role. Discussions with the provider should explore technical options to segment access without compromising operational efficiency.</p> <p>2b. Exchequer and Systems Manager should work with the provider to enable logging of all user activity, including system administrator actions. This should be supplemented with periodic reviews by a designated officer to identify unauthorised changes, suspicious activity, or access to restricted modules.</p>	Medium 	Exchequer and Systems Manager	30/11/2025 30/04/2026	<p>Management Comments:</p> <p>The Council have been trying to arrange training with iTrent to take relevant individuals through how to make the changes to the admin roles to ensure it is split out correctly. However, due to an initial lack of responsiveness from iTrent to provide quotes and then arrange training this has been delayed despite the Council pushing on this. Training has now been commissioned and booked in for March 2026. The Council have been keeping a checklist to keep a log of who has system admin access.</p> <p>The Council have a user role report in place which is reviewed and checked by the Payroll and HR teams. This has been added the process to the monthly payroll check list. Nothing untoward has been identified to date but if there had, it would be flagged up to the Assistant Director of Finance and Deputy Section 151 Officer.</p> <p>Internal Audit Comments:</p> <p>We note the progress on this recommendation and will follow up in accordance with the revised implementation due date.</p>
2025-26 Voids Management	<p>1a. Technical Services Manager should strengthen KPI governance by:</p> <ul style="list-style-type: none"> Ensuring that where void KPIs are missed, documented action plans with defined owners and timescales are developed Escalating persistent underperformance through Technical Services governance routes to senior leadership Incorporating benchmarking analysis (regional/national/Housemark) into KPI packs to support context and accountability. <p>1b. The Technical Services Manager should review the drivers of major void durations and develop targeted interventions (e.g. contractor capacity, repair process redesign).</p>	Medium 	Head of Service (Housing Technical Services)	31/12/2025 31/03/2026	<p>Management Comments:</p> <p>Monthly KPI (key performance indicator) reports are sent to the Senior Team via email. Quarterly performance reports are sent to the Housing OSC which document performance tables. A covering reports in included on the Housing OSC papers, with corporate reporting occurring every quarter.</p> <p>Housemark benchmark figures are included within KPI sheets and a KPI sheet for voids with Housemark figures has been added for benchmarking purposes.</p> <p>The Head of Technical Services and the Voids Manager are to review last three months of major voids to identify jobs that have taken too long and make recommendations to reduce void times. This process is expected to be completed in March 2026.</p> <p>Internal Audit Comments:</p> <p>We will follow up on the action to recommendation 1b in accordance with the revised due date. Evidence to support the management comments was received to support the completion of recommendation 1a.</p>

AUDIT	RECOMMENDATIONS MADE	PRIORITY LEVEL	MANAGER RESPONSIBLE	DUE DATE	CURRENT PROGRESS
2025-26 Performance Management	<p>The Head of Corporate Projects, Performance and Climate Change should:</p> <p>1a. Introduce a formal escalation process to ensure KPI updates are consistently provided each quarter. Where services fail to provide timely updates or commentary, this should be challenged directly with the relevant service lead or KPI owner, with non-compliance escalated to CMT. A quarterly monitoring log should be maintained to evidence follow-up action sand hold service accountable.</p> <p>1b. Ensure that all exceptions (eg KPIs paused due to leadership changes or awaiting action plans) are formally documented by the Corporate Projects and Performance Team and highlighted in reports to the relevant Overview and Scrutiny Committee and Cabinet, for continuity and completeness.</p>	Medium 	Policy Officer	30/11/2025 31/08/2026	<p>Management Comments:</p> <p>The Council are working on bringing forward a Performance Management Framework (likely very similar to the North Kesteven DC document) to formalise the KPI reporting process as recommended in the audit. Discussions are ongoing with Service Leads on refreshing several KPI indicators and targets. This is expected to be brought to relevant Committees in quarter two of 2026/27.</p> <p>Internal Audit Comments:</p> <p>We note the progress on this recommendation and will follow up in accordance with the revised implementation due date.</p>
2025-26 Building Control (EMBC)	<p>The Building Control Manager should embed a closed-loop performance cycle:</p> <p>1a. Seeking ways to obtain more feedback response by engaging options like we have described recommendation 1e, to help further analyses of customer satisfaction.</p> <p>1b. Consolidate monthly survey metrics into a standard KPI dashboard (including inspection booking reliability, website request completion rate, contact responsiveness, and AM/PM slot adherence)</p> <p>1c. Maintain a partnership action log with owners, target dates, and closure evidence.</p> <p>1d. Escalate negative cases and repeated themes to the Partnership Board with a brief “you said—we did” summary; and</p>	Medium 	Assistant Director (Planning and Growth) Building Control Manager	<p>1a and 1b - 31/07/2025</p> <p>1c - 28/02/2026</p> <p>31/03/2026</p> <p>1d - 31/03/2025</p> <p>1e - 31/05/2026</p>	<p>Management Comments:</p> <p>A link to the satisfaction survey is now sent to agents following the issue of a decision notice. This will help increase the return rate as well as receiving feedback from other stakeholders.</p> <p>As part of the building regulation application process, to enable a completion certificate to be issued for a building project, there is a requirement for the Client to submit a ‘Notice of Completion’ form. The form requires all Duty Holders (Client, Principal Designer, Principal Contractor) to sign. The Council have now included a further question at the bottom of the form which asked about the quality of the service provided and asking for a rating between 1 and 5 which also includes a comments box.</p> <p>Work is currently underway to create a KPI dashboard and the scope of this will be reviewed to include the suggested elements raised within the audit.</p> <p>The Council have created a SharePoint folder that the partners have access to. This will contain an excel spreadsheet log that has all the required information on it as well as a folder for any</p>

AUDIT	RECOMMENDATIONS MADE	PRIORITY LEVEL	MANAGER RESPONSIBLE	DUE DATE	CURRENT PROGRESS
	<p>verify fixes (e.g., automated inspection confirmation emails and web-form work queues) and reflect outcomes in subsequent dashboards.</p> <p>1e. EMBC could further strengthen feedback engagements using regular agent forums to promote survey participation and by publishing a 'You said, we did' summary on the EMBC and partner council websites. This would improve visibility of learning from feedback and help demonstrate continuous improvement beyond survey collection alone.</p>				<p>evidence. The log will be a standing item on the Board meeting agenda, with the next meeting on 11 March 2026.</p> <p>The feedback survey data is currently shared with the partners and within the wider team. A log will be created to enable monitoring of key themes and review actions or service improvements that have occurred because of any of the feedback received.</p> <p>This will now be a standing item on the Board meeting agenda. Negative comments are not very common and can be listed in a simple word document.</p> <p>As stated above, a developers/agents forum will be set up, and this can be used to obtain further feedback and provide updates about service improvements/changes.</p> <p><u>Internal Audit Comments:</u></p> <p>We will follow up on the action to recommendation 1c in accordance with the revised due date to allow sufficient time to collate evidence of the presentation of the partnership action log as part of the Board meeting agenda on 11 March 2026.</p>

FOR MORE INFORMATION:

Gurpreet Dulay

Gurpreet.Dulay@bdo.co.uk

Freedom of Information

In the event you are required to disclose any information contained in this report by virtue of the Freedom of Information Act 2000 ("the Act"), you must notify BDO LLP promptly prior to any disclosure. You agree to pay due regard to any representations which BDO LLP makes in connection with such disclosure, and you shall apply any relevant exemptions which may exist under the Act. If, following consultation with BDO LLP, you disclose this report in whole or in part, you shall ensure that any disclaimer which BDO LLP has included, or may subsequently wish to include, is reproduced in full in any copies.

Disclaimer

This publication has been carefully prepared, but it has been written in general terms and should be seen as containing broad statements only. This publication should not be used or relied upon to cover specific situations and you should not act, or refrain from acting, upon the information contained in this publication without obtaining specific professional advice. Please contact BDO LLP to discuss these matters in the context of your circumstances. BDO LLP, its partners, employees and agents do not accept or assume any responsibility or duty of care in respect of any use of or reliance on this publication and will deny any liability for any loss arising from any action taken or not taken or decision made by anyone in reliance on this publication or any part of it. Any use of this publication or reliance on it for any purpose or in any context is therefore at your own risk, without any right of recourse against BDO LLP or any of its partners, employees or agents.

BDO LLP, a UK limited liability partnership registered in England and Wales under number OC305127, is a member of BDO International Limited, a UK company limited by guarantee, and forms part of the international BDO network of independent member firms. A list of members' names is open to inspection at our registered office, 55 Baker Street, London W1U 7EU. BDO LLP is authorised and regulated by the Financial Conduct Authority to conduct investment business.

BDO is the brand name of the BDO network and for each of the BDO member firms.

BDO Northern Ireland, a partnership formed in and under the laws of Northern Ireland, is licensed to operate within the international BDO network of independent member firms.

The matters raised in this report are only those which came to our attention during our audit and are not necessarily a comprehensive statement of all the weaknesses that exist or all improvements that might be made. The report has been prepared solely for the management of the organisation and should not be quoted in whole or in part without our prior written consent. BDO LLP neither owes nor accepts any duty to any third party whether in contract or in tort and shall not be liable, in respect of any loss, damage or expense which is caused by their reliance on this report.

Copyright © 2026 BDO LLP. All rights reserved. Published in the UK.

www.bdo.co.uk