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Audit and Governance Committee

Date: Monday, 12 January 2026
Time: 6.30 pm
Venue: Council Chamber, County Hall, Dorchester, DT1 1XJ

Members (Quorum: 3)
Gary Suttle (Chair), Spencer Flower (Vice-Chair), Belinda Bawden, Neil Eysenck, Jill Haynes, Andrew Parry, Andy Todd, Beryl Ezzard, Ryan Holloway and Chris Kippax

Co-opted Members: S Roach and R Ong.

Chief Executive: Catherine Howe, County Hall, Dorchester, Dorset DT1 1XJ

For more information about this agenda please contact Democratic & Governance Services Meeting Contact john.miles@dorsetcouncil.gov.uk

Members of the public are welcome to attend this meeting, apart from any items listed in the exempt part of this agenda. If you would like to attend this meeting and have any specific requirements, please contact the Democratic Services Officer named above.

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Agenda

Item **Pages**

1. APOLOGIES

To receive any apologies for absence.

2. MINUTES

To confirm the minutes of the meeting held on 24th November 2025.

3. AUDIT AND GOVERNANCE ACTION TRACKER

Audit and Governance Action Tracker to follow.

4. DECLARATIONS OF INTEREST

To disclose any pecuniary, other registrable or non-registrable interest as set out in the adopted Code of Conduct. In making their decision councillors are asked to state the agenda item, the nature of the interest and any action they propose to take as part of their declaration.

If required, further advice should be sought from the Monitoring Officer in advance of the meeting.

5. PUBLIC PARTICIPATION

Representatives of town or parish councils and members of the public who live, work, or represent an organisation within the Dorset Council area are welcome to submit either 1 question or 1 statement for each meeting. You are welcome to attend the meeting in person or via MS Teams to read out your question and to receive the response. If you submit a statement for the committee this will be circulated to all members of the committee in advance of the meeting as a supplement to the agenda and appended to the minutes for the formal record but will not be read out at the meeting. The first 8 questions and the first 8 statements received from members of the public or organisations for each meeting will be accepted on a first come first served basis in accordance with the deadline set out below.

All submissions must be emailed in full to john.miles@dorsetcouncil.gov.uk by 8.30 am on 7th January 2026.

When submitting your question or statement please note that:
- You can submit 1 question or 1 statement.
- A question may include a short pre-amble to set the context.
- It must be a single question and any sub-divided questions will not be permitted.
- Each question will consist of no more than 450 words, and you will be given up to 3 minutes to present your question.
- When submitting a question please indicate who the question is for (e.g., the name of the committee or Portfolio Holder)
- Include your name, address, and contact details. Only your name will be published but we may need your other details to contact you about your question or statement in advance of the meeting.
- Questions and statements received in line with the council's rules for public participation will be published as a supplement to the agenda.
- All questions, statements and responses will be published in full within the minutes of the meeting.

6. MINUTES OF THE AUDIT & GOVERNANCE SUB-COMMITTEE

To note the minutes of the Audit & Governance Hearing Sub-committee (if any meetings have been held).

7. SWAP UPDATE REPORT. 5 - 14

To receive a report by Sally White, SWAP.

8. AUDIT ACTIONS UPDATE 15 - 38

To receive a report by Sally White, SWAP and Liz Crocker, Head of Service - Strategy.

9. RISK MANAGEMENT UPDATE. 39 - 56

To receive a report by Chris Swain, Risk Reporting Officer and Liz Crocker, Head of Service - Strategy.

10. WORK PROGRAMME. 57 - 58

To consider the work programme for the Committee.

11. URGENT ITEMS

To consider any items of business which the Chairman has had prior notification and considers to be urgent pursuant to section 100B (4) b) of the Local Government Act 1972. The reason for the urgency shall be recorded in the minutes.

12. EXEMPT BUSINESS

To move the exclusion of the press and the public for the following item in view of the likely disclosure of exempt information within the meaning of paragraph 3 of schedule 12 A to the Local Government Act 1972 (as amended).

The public and the press will be asked to leave the meeting whilst the item of business is considered.

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Dorset Council

AUDIT AND GOVERNANCE COMMITTEE

MINUTES OF MEETING HELD ON MONDAY 24 NOVEMBER 2025

Present: Cllrs Gary Suttle (Chair), Spencer Flower (Vice-Chair), Belinda Bawden, Jill Haynes, Andy Todd, Beryl Ezzard, Ryan Holloway, Chris Kippax, Simon Clifford and Shane Bartlett.

Co-opted Memebers: S Roach and R Ong.

Present remotely: Cllr Neil Eysenck

Also present: Cllrs Simon Clifford and Shane Bartlett

Officers present (for all or part of the meeting):
Sam Crowe (Director of Public Health and Prevention), Sean Cremer (Corporate Director for Finance and Commercial), Susan Dallison (Democratic & Governance Services Team Leader), Jonathan Mair (Director of Legal and Democratic and Monitoring Officer), John Miles (Democratic Services Officer), Sally White (Assistant Director SWAP), Andrew Billany (Corporate Director for Housing), Lisa Cotton (Corporate Director for Customer and Cultural Services), Graham Duggan (Head of Community & Public Protection), Grace Evans (Head of Legal Services and Deputy Monitoring Officer), David Wilkes (Service Manager for Treasury and Investments), Sam G Harding (Senior Manager, Grant Thornton) and Julie Masci (The Engagement Leader Grant Thornton).

Officers present remotely (for all or part of the meeting):
Sophie Blackburn (SWAP) and Chrissa Viente (Public Sector Audit Manager, Grant Thornton).

158. **Apologies**

Apologies for absence were received from Cllrs Parry and Eysenck.

159. **Minutes**

The minutes of the meeting held on 13th October 2025 were confirmed and signed.

Head of People and Workforce, Christopher Matthews gave an update on the risk identified by Grant Thornton regarding the use of a Debugger role in the SAP system.

As part of the 2024 audit, Grant Thornton raised a risk regarding a vulnerability associated with people permanently having debugger access to the SAP system, which allowed users to change or delete entries and to change underlying code and to bypass normal authority checks and execute transactions. This was the first time this issue had been reported as a risk.

In response to the 2024 audit findings, the debugger role was removed from the IT Technical Support Team and can now only be granted temporarily on request and for a specific purpose, after which it is removed.
The role was also removed from the payroll role, however, this impacted on our Payroll Control Centre functionality, which is required to run payrolls, so we had to reinstate it, as clearly there was an operational need for payroll to be run.
We explored whether the role could be granted to payroll colleagues on request in the same way as the Technical Support Team, however, it was deemed that there would be a large number of requests and there would be an almost constant need for the role.
Payroll Control Centre provides a lot of value with running payroll, not least the speed in which we are now able to run it, meaning we can run a payroll during the day rather than overnight as we used to have to. However, it is not widely used by other organisations, which has meant that we are limited in being able to speak to other councils about their setup.
As of the 16th of October 2025, we have now implemented a solution which removes the debugger role from the payroll role. This looks to be working as expected with no adverse effects.
This has been a very challenging problem to overcome. The expertise, knowledge and skills required of our IT Technical Support Team to arrive at a solution should not be understated and it should be acknowledged that we have managed to overcome this issue with limited access to technical support or guidance from outside of the Council.

160. **Declarations of Interest**

No declarations of disclosable pecuniary interests were made at the meeting.

161. **Public Participation**

Cllr Suttle responded to Torsten Mills.

Thank you for raising these concerns. I want to start by acknowledging the seriousness of the issues which are highlighted by Grant Thornton. Governance is not just a procedural matter—it is the foundation of public trust, and when it falls short, we must act decisively.
First, on the timeline: You are absolutely right that progress has been slower than anyone would have liked.
When these issues began to emerge the Council's Monitoring Officer commissioned an independent investigation by South West Audit Partnership. The investigation took time, and this was necessary but the response to the investigation and the updates provided to this committee has created a perception of insufficient urgency. The papers tonight though show that there has been progress with the overwhelming majority of the actions being marked as complete.
Before moving away from the timeline, it must also be noted that the external auditors set out the position as it was at a point in time. This means that the report tonight from Grant Thornton appears to set out these issues as outstanding items, but the written report later on this agenda shows the progress that has been made since the SWAP report was presented. Audit and Governance forward plan will

follow the progress being made with the SWAP investigation actions, and wider organisational learning which will come back to Committee regularly during 2026.
On accountability and leadership: The Committee must set the tone for improvement. Which is why tonight we have a written update on the situation, regular follow up on audit action plans, and ensuring that when risks are identified, they are addressed promptly and transparently. Where addressing the risks is delayed, we will also seek clarification as to how any risk is being mitigated in the interim.
So what happens now?
I will introduce a standing agenda item for audit actions and risk mitigation, with Directors required to report progress at every meeting. This will include written reports, so that members and the public can see what has been done and what remains outstanding.

162. **Minutes of the Audit & Governance Sub-committee**

No meetings held.

163. **Period 6 Financial Management Report 2025/26.**

The Corporate Director Finance and Commercial, Sean Cremer introduced the report. He highlighted that the forecast outturn was £5.3 million overspend on the revenue budget and this was an improvement since the period 4 report, so an improved position moving through the year. Within capital a program of £142.9 million profiled for delivery but slightly slower than anticipated spend at this point in the year. Some work was being done to reprofile and to understand what was going on with some of the major projects and would be brought back in a future report. There were pressures predominately for the people-based services and an increasing complexity of need. These were services that could not be switched off because they were oversubscribed and were statutory duties for some of Dorset's most vulnerable people. As a result, there were some overspends through Children's, Adults and Housing Directorates. Looking ahead, one of the key risks remained around the DSG position and since the last meeting, the promised SEND reform had been delayed and would come out in early 2026. This would be a key risk to the Council until there was a clear way forward.

Cllr Holloway referenced 1.1 in pg 16 of the report and asked about transformation and savings forecast which was revised to deliver £6.7 million of the £10 million savings target. He asked if the portfolio holder was still confident that the savings would be delivered in the time frame considering all of the budget pressures.

In response Cllr Clifford explained that transformation and savings was challenging, and the target had been reprofiled. Much of the £6.7 million savings was solid and secure. The program would continue to save as much as possible. The remaining of the savings was reprofiled across future years.

Noted.

164. **Treasury Management Mid-Year Update.**

The Service Manager Treasury and Investments, David Wilkes introduced the report. The report was a mid-year update on the Council's treasury management activities for the 6 months to the end of September. All treasury management activity in the year complied with limits and parameters included in the strategy approved by Full Council. The biggest external factor in treasury management was interest rates. Capital financing requirement was expected to increase from just over £430 million at the end of the last financial year. At the year end, it was expected to rise to £465 million, just under what was set in the budget £470 million. For external borrowing there had been a slight dip halfway through the year, as a number of loans had matured in the first 6 months of the year. Loans were not always refinanced straight away and there was a gap between replacing loans. External borrowing was expected to increase to £325 million by the end of the year. Which was about £35 million less than when the budget was set. Internal borrowing by the end of the year, would increase by £30 million more than what was budgeted. Cash and investments would be £30 million less. To minimise risk, cash and investments would be reduced and using the Council's reserves less to fund cash and investments and to offset the need to use external borrowing.

Cllr Suttle commented that there was a low number of cash and investments projected in comparison to previous years.

David Wilkes was confident that the projected year end outturn of £30m would provide sufficient head room to fund liabilities as they fall due. When Dorset Council was formed, it inherited the different balance sheets of its predecessor councils, which included a number of long-term investment portfolios. Over time he had looked to redeem from these investments to reduce the Council's need for external borrowing to fund its capital programme.

Noted.

165. **Interim ISA 260 2024/25 (Audit Findings Report) and Letter of Representation - Dorset Council**

The Engagement Leader Grant Thornton, Julie Masci introduced the report. She highlighted key messages; there had been a considerable amount of audit work conducted on the 24-25 financial statements since the work had started in July. A number of recommendations had been raised arising from the first year of audit. She referenced the action plan in the report and officers had taken onboard the findings from the previous year and were working to address those findings. There were a couple of areas of work that were still ongoing, and the report reflected the ongoing position. The main areas in which work was ongoing was work around the valuation of land and buildings. The Council had changed valuer during the Audit year that Grant Thornton was looking at currently and there had been a number of changes and movements in valuation, compared to the values that were carried in the balance sheet last year. Grant Thornton needed to look in some detail in terms of those changes and assumptions and had to make a number of enquiries with the Council valuers and were coming to conclusion of those enquires but had been a significant amount of work given the size of changes that had occurred in the accounts this year. In terms of the overall findings to date, the were only a small number of disclosure errors that had been identified within the Council audit. There

were no amendments identified that change the financial position reported previously in the draft financial statements.

Noted.

166. **Interim ISA 260 2024/25 (Audit Findings Report) and Letter of representation - Dorset Pension Fund**

The Engagement Leader Grant Thornton, Julie Masci introduced the report. There was a similar picture in terms of the audit which was substantially complete. There were some areas outstanding highlighted in the report when the papers went out but those had progressed further since the paper had been issued. In terms of findings, Grant Thornton had not identified any adjustments impacting the results of the fund. One of the items, in the unadjusted items that was reported in the appendix of the report, reflected timing differences and were not considered as errors of management. Council officers must put together a set of accounts very early for the year end date and particularly in the context of a Pension Fund, which determined a value of investments and was dependent on third party information provided by the Pension Fund investment managers and other parties that helped inform the valuation and went into the accounts. By the time the accounts were put together the year information was not all available, so officers put together a best estimate which may be based on a quarter end position. There were a number of disclosure updates asked to be made to the Pension Fund accounts.

Grant Thornton Audit Manager for Pension Fund, Chrissa Viente gave an update on the latest position on the audit of the fund.

- Page 7 of AFR/Page 169 of report pack – completed the review of the basis of valuation of Level 2 and 3 investments. A classification change from Level 2 to Level 3 amounting to £31.03m was identified and this is reported under disclosure changes on page 36 of our report/198 of report pack (item 2 – Note 17). This was marked in the report as TBC but we have confirmed that this is now updated.
- Page 7 of AFR/Page 169 of report pack – Grant Thornton have also completed our benefits payable testing subject to final quality review. No issues identified.
- Page 36 of our report/198 of report pack – Note 17 (2nd item – cash and cash equivalents omitted from disclosure) and Note 18 (Classification of financial instruments) also resulted in material amendments in comparative figures (i.e 23/24 figures) and therefore would require prior period restatement. This is contained within this note disclosure. A proposed prior period adjustment is prepared by management which will be reviewed by our financial reporting colleagues. An update in relation to this will be reflected in the final AFR.
- Management was currently in the process of updating Note 5 ‘Assumptions made about the future and other major sources of uncertainty’ as details of some material investment values have been omitted from the estimation uncertainty disclosure. An update disclosure amendment will be reflected in the final AFR.
- An additional misclassification error in the Net Asset Statement amounting to £5.2m would be reported as an unadjusted misstatement.

This was in relation to the distinction between the cash used in day-to-day operations and cash investments held with fund managers, to be separately disclosed as part of investment assets. The Code requires the cash used in day-to-day operations to be reported under current assets. The Pension Fund financial statements currently disclosed this under investment assets. The amount of error was immaterial and therefore was not adjusted by management. This has been noted and will be considered in future periods.

- Other disclosure changes and unadjusted errors falling above our triviality threshold would be reported in the final AFR and issue upon completion of Grant Thornton work and will be taken in the next Audit & Governance Committee meeting.

Cllr Suttle raised that in part of the action plan a problem that people could journal £50,000 and below without any permission which was related to SAP and highlighted as an audit action. He explained that this was no different than the issues the Council had, where people could move funds around without permission. He asked if SAP still allowed this to happen and if it could be changed?

Sean Cremer responded that it was flagged in the paper that the functionality within SAP did not allow this to happen. He recognised as the Committee had identified before the thresholds needed to be reviewed and he would take away as an action and look at an off-system approval process.

Julie Masci added that around the authorisation issue, Dorset was not on its own and was a common finding in local authorities. The threshold in which approvals happened did vary quite a bit from authority to authority. The best resort was to ensure that processes were built in within the financial system that did this automatically but with some form of compensating control to do that review on a manual basis.

Noted.

167. **Interim Auditors Annual Report 2024/25**

The Engagement Leader Grant Thornton, Julie Masci introduced the report.
The assessment that Grant Thornton gave the Council last year in the first year of Audit, two significant weaknesses were identified. One was in relation to the funding position and the outturn position in relation to the dedicated school grant. The second area was in relation to some of the emerging findings in relation to the building health safety issue. There were some fundamental issues that needed to be addressed, but at that point the detailed reports had not been finalised. In 2024-25, Grant Thornton followed up that work this year, the DSG significant weakness from the previous year, was retained this year. Particularly, in terms of the position of the DSG. The in-year position had deteriorated quite significantly, in terms of the in-year position for the Council and indeed where the projection was going. The trend was showing a challenging trajectory, and this was a national issue but the scale of change and how big the overspend had increased within the current period was a cause for concern. The previous years weakness in relation to the investigation that had been broken into two key recommendations this year. One specifically, of the failures identified in terms of the governance aspects, lack

of budgetary control, lack of governance and oversight, and the procurement aspects fall under the 3 E's part of the value for money assessment. There was a key recommendation, that had been reported within the 3E section of the VFM findings.

Co-opted member Simon Roach commented that in the Value for Money section of the report assessment of arrangements for 2023, 24 and 25, financial sustainability was red, governance - red, improving the economy efficiency - red. He referenced the follow up to 23,24 recommendations, two of the key recommendations – no progress, one with limited progress. For improvement recommendations, six were outstanding, one limited progress, and four had been completed. He explained that this was a damning indictment of value for money as an assessment for the last two years. As discussed previously, about having the right processes, controls and governance, he linked to item 12 of the agenda. One of the key things was about the cultural and attitudinal approach in the organisation to value for money the Council gets from that activity. If the Council does not have very specific actions, around cultural change in the organisation to focus on value for money. He only saw system changes, process changes, organisation responsibility changes but he did not see anything about culture.

Sean Cremer responded that this was a backwards looking opinion and opinion as of 31st March this year. Over 8 months ago, the paper on the agenda showed that the actions identified had been addressed. The starting point was systems closing down the ability for officers to act in a particular way and once the systems and processes had been changed, then going through that training and learning process. He did not want members left with the idea that this was something that had been identified and had been left for 2 years. The timing that the Council found out was late 2024, so there was limited ability within the 23-24 financial year to close given the length it took to conduct the investigation. That meant that the 24-25 audit opinion carried over. The changes described in item 12 were not in place by the 31st of March given the timing. The red opinion continued partly due to timing and given the scale of the organisation it took some time to conduct training and change the culture within the organisation. The timing of this report was 8 months behind and would be able to demonstrate a lot clearer next year. The cumulative DSG position which was a national issue would remove some of the risk and if the government did announce a solution to the reform by early 2026. There was progress and officers were taking it seriously.

Noted.

168. **Revised Terms of Reference for Dorchester Markets Informal Joint Panel**

The Head of Community and Public Protection, Graham Duggan introduced the report. He clarified that this item was for approval and recommendation to Full Council. Dorchester Markets operated under a rule of charter since 1630. The governance arrangements compromise of a market panel made up of from representatives from Dorchester Town Council and Dorset Council. The market has been operated for the past 25 years, under a contract with a third party. That arrangement comes to an end next April and the parties have agreed that from next April, Dorchester Town Council will manage the markets in Dorchester directly. For that to happen, there needs to be some minor amendments to the

terms of reference for the market panel. The approved terms of reference would accompany a report to General Licensing Committee on 28 January 2026. The report would seek approval to enter into an agreement with Dorchester Town Council for them to operate Fairfield and Cornhill Markets from 2 April 2026. The Market Panel would oversee this new arrangement.

Propose by Cllr Flower, seconded by Cllr Haynes.

Carried.

Decision: that the Audit and Governance Committee approve the revised Terms of Reference for Dorchester Markets Informal Joint Panel and recommended approval by Full Council.

169. **Update on Response to the SWAP investigation and Compliance Audit.**

The Director for Public Health and Prevention, Sam Crowe introduced the report. Substantial progress had been made in completing the most important actions identified by internal audit that posed serious gaps and weaknesses in the Council's controls. There were two significant reports that were being considered as part of the Council's response. The audit by SWAP contract and expenditure compliance with the Council scheme of delegation and a more detailed investigation which was commissioned by SWAP into exactly what happened during the period that the health and safety compliance work was being carried out. In June this year, the Committee agreed to an officer working group overseen by a cross-party members group to oversee the initial work responding to the actions set out in the SWAP audit. In July the Committee held a workshop to consider the investigation findings which recommended the development of the consolidated plan and this was to include wider organisational learning. Following the recommendation, he had been leading an officer group in Dorset Council to construct that plan. He set out where the Council was in the process and it had been quite complex work and went quite wide and deep initially to collect all of the potential actions and followed a rigorous process to ensure that the wording, the priority and duplicate actions had been removed as far as possible. There was much more to do in embedding the wider learning and it was vital that trust was regained through this work.

Cllr Flower commented that the failures that were mentioned in the report were process failures and process mapping should become a part of how to go about the gateways and approvals. There should be something that enables not just members but also the public and the internal auditors to understand where the critical aspects of that processing lay. A lot of good work had been done and had got around a lot of the issues faced but work was not fully complete yet. He was happy to support the recommendations set out in the report.

Simon Roach commented that he was really encouraged by what he heard by the organisational learning activity. There was a clear focus on providing quality services to the residents of Dorset Council. He was not fully convinced on the value for money which was an important element.

Cllr Bawden asked for reassurance that as part of the work on the organisation learning and the culture and that relationships with members were included. Cllrs were raising concerns about wider aspects and members felt they were not being listened to.

Cllr Clifford responded that there was a cross-party member group overseeing the work that was going on. He responded to Simon Roach's comments earlier, culture change was very hard, and it would take time and would be embedded. Culture change must be accepted and driven throughout the organisation.

Noted.

170. **Update on Our Future Council Work**

Corporate Director, Transformation, Customer and Cultural Services, Lisa Cotton introduced the report. There was a supplementary paper published that supported the verbal update. The service was implementing our customer business support and transformation functions as a key part of our new organisational design and operating model. The Council was unifying and bringing together all of our change and transformation as one Council. Part of the new was bringing together transformation activity under a single one Council model. This ensured the Councils change in the future was strategically coordinated and to secure the resources and the delivery plans. This was supported by the Council's governance structures and with support from members there had been strengthening those governance structures. The new Chief executive was looking at how to strengthen and make decisions about our change and transformation. One of the new areas of governance introduced was the design authority which had been established to oversee that change and those decisions so that there is a focus on organisational and technical design. So that the right technological choices and the right changes that align to our strategic priorities. Our One Council Transformation office launches next week and will provide a central point for planning and managing change and embedding organisation learning. Governance and oversight had been strengthened, with regular oversight with member steering group on a monthly basis, six monthly with Cabinet, Audit and Governance and regular oversight from the Scrutiny Committee.

Cllr Haynes referenced 3.3 of the report - governance put out with a program board and design authority and did not tell the public who was involved in what. The program board said senior leadership, was that the leader of the Council? Who was involved in the design authority? How were we showing that this was member led? Push how transformation was making savings? She asked if this came as a regular report, could we show how we were making those savings and by a certain date.

Cllr Todd commented that he would like to see more numbers in the report.

Cllr Wilson responded that the purpose of the report was to cover the topic of governance.

Simon Roach encouraged that as the Council looked at processes - to do it in the light of technical solutions that you have chosen and do not try to optimise your processes first. He requested for the paper to be focused around risk.

Cllr Suttle commented that there were some high risks in the report particularly, for changes around payroll and IT. He asked for an emphasis on IT risk in the report.

Cllr Wilson responded that a fit to standard approach would be adopted. An oracle solution would be opted for and would come with some functionality. There would be minimal customisation and more configuring.

Noted.

171. **Work Programme.**

No comments.

172. **Urgent items**

There were no urgent items.

173. **Exempt Business**

There was no exempt business.

Duration of meeting: 6.30 - 8.24 pm

Chairman

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Audit and Governance Committee

Date: Monday, 24 November 2025
Time: 6.30 pm
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Agenda

Item		Pages
4.	**PUBLIC PARTICIPATION**	3 - 4

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All submissions must be emailed in full to john.miles@dorsetcouncil.gov.uk by 8.30 am on 19th November 2025.

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Audit and Governance Committee

24th November 2025.

Public Participation question submitted by Torsten Mills.

The Grant Thornton commentary on governance (page 21) says that concerns were raised in September 2024 with findings reported in November 2024 in relation to the health and safety buildings debacle. I then believe that there was a further wait for the SWAP investigation to be completed. There is a comment in this agenda that states there has not been adequate governance arrangements and a lack of management and member control and seems to indicate that not enough progress has been made this year to address their concerns.

I've read through the Council's response and I've got to agree with Grant Thornton. I'm sympathetic that there obviously had to be a major overhaul with some considered thought behind how and what changes were to be made and that takes time, but we are only just reviewing actions in early December 2025? The scheme of delegation comes out in January 2026?

From personal experience, I sat in the meeting in August 2025 and highlighted that internal audit actions raised had not been dealt with appropriately or had been delayed with no reasons as to why that was the case. It was decided that each department head affected was to be present at the next meeting to discuss how they were mitigating the risks raised, as suggested by Simon Roach. This quite clearly should have been a separate agenda point, and I'd query why this did not happen? Two heads did actually speak at the next meeting, and I'd like to thank Louise Ryan for actually taking the initiative to address the issues raised proactively.

On a side note, having listened to Mr Roach's comments over the last year's worth of committee meetings I've listened to, I can only imagine how frustrated he must be that his suggestions just aren't acted upon quickly. His insights are the most constructive thing that comes out of these meetings.

I have to look at this Committee and wonder where is the leadership, where is the urgency, where is the accountability? There was more uproar on a slight typo in the last meetings report that named the building control team rather than the health and safety team than at any other time, which seemed completely disproportionate given the larger challenges that you face. You need to set the agenda, the tone and make the most of the time people are putting in to being here. It all just appears we are going through the motions.

So, to the Chair, given the comments from Grant Thornton about inadequate governance, what changes (if any) will you be making to the way this Committee is run going forward?

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Dorset Council

Report of Internal Audit Activity

Progress Report 2025/26 – December 2025

Executive Summary

As part of our update reports, we will provide an ongoing opinion to support our end of year annual opinion.

We will also provide details of any significant risks that we have identified in our work, along with the progress of mitigating previously identified significant risks.

The contacts at SWAP in connection with this report are:

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SWAP is an internal audit partnership covering 27 organisations. Dorset Council is a part-owner of SWAP, and we provide the internal audit service to the Council.

For further details see:
https://www.swapaudit.co.uk/

Audit Opinion, Significant Risks, and Audit Follow-Up Work

Audit Opinion:

This update report reflects activity up to the close of Quarter 3 for 2025/26.

Our live Rolling Plan dashboard available through our audit management system AuditBoard AuditBoard | Login (auditboardapp.com), and specifically the Audit Coverage (*located on the first tab of the dashboard or on page 3 of this report*), reflects the outcomes of recently completed reviews. Based on these reviews, we recognise that, in general, risks are well managed. However, we have identified some gaps, weaknesses and areas of non-compliance. Due to recent Committee involvement and support from the Council's Insight and Performance team to enable the Council to take greater ownership of audit actions, we have an increasing level of confidence that the agreed actions will be implemented to address these issues.

Due to the significant concerns that were highlighted within the annual opinion for 2024/25 we continue to offer a **Limited** opinion until we are able validate that these areas of significant concern have been resolved. There is now a clear action plan, further details of which are on page 2 below, which will enable these significant areas of risk to be mitigated, and we will be monitoring the implementation of these actions and reporting back to Committee in due course.

Since our last report in October 2025, we have issued two **Limited** assurance opinions for 'Family Hubs Programme Phase 1' and 'Data Maturity'. The one-page reports can be found on pages 7 and 8, respectively.

Executive Summary

Significant Corporate Risks

Update on Contract & Expenditure Compliance with Council Constitution & Scheme of Delegation
The second follow-up is now complete with only one action outstanding. Officers continue to consider options for the Comensura arrangement from April 2026. The paper for SLT and Cabinet is expected in the new year. The follow-up report can be found on page 9.

Update on Investigation (Building Compliance) Action Plan
The final action plan was confirmed on 02.12.2025, comprising 35 actions: six Priority 1's and 29 Priority 2's. The latest remediation date is set for 31.05.2026, and two Priority 2 actions have already been completed.

We will continue to conduct periodic follow-ups and monitor implementation progress. While significant progress is still required to achieve substantial risk mitigation, officer engagement remains positive, and the Director of Public Health is actively supporting this work.

Our audit plan coverage assessment is designed to provide an indication of whether we have provided sufficient, independent assurance to monitor the organisation's risk profile effectively.

For those areas where no audit coverage is planned, assurance should be sought from other sources to provide a holistic picture of assurance against key risks.

SWAP Internal Audit Plan Coverage

Table 1 below presents our audit coverage mapped against the Authority's **Principal Risks**, introduced in May 2025.Further detail can be found using our audit management system, AuditBoard AuditBoard | Login (auditboardapp.com). Since May 2025, we have made progress toward achieving coverage of the new principal risks, ensuring that each has received at least some level of review. The non-opinion audits represent advisory work rather than assurance engagements. To view the audits that make up the coverage, log into AuditBoard, right-click on a coverage cell, select "drill through", and then choose "audit details".

Table 1 – as at 09.12.2025

Principal Risk (Hover over new Principal Risks to see a definition)	Coverage	Average Opinion
Commercial	Some	Non Opinion Audits
Data and Information Management	Some	Limited
Finance	Adequate	Reasonable
Legal	Adequate	Reasonable
Operations	Good	Reasonable
People	Some	Non Opinion Audits
Project / programme	Some	Non Opinion Audits
Property	Some	Non Opinion Audits
Reputation	Adequate	Reasonable
Security	Some	Reasonable
Technology	Some	Reasonable

Coverage	Description
Good	Good audit coverage completed
Adequate	Adequate audit coverage completed
Some	Some aspects of audit coverage completed
In Progress	Some aspects of audit coverage in progress
None	No audit coverage to date

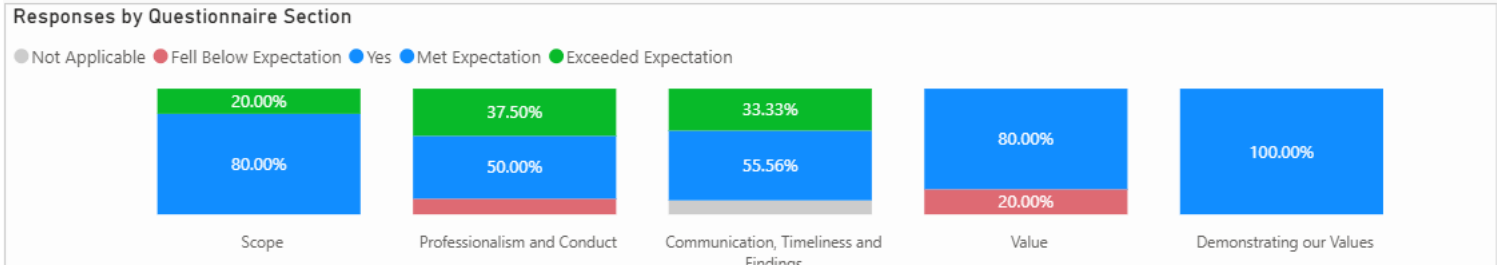
Assurance	Description
Substantial	Sound system of governance, risk management and controls exist
Reasonable	Generally sound system of governance, risk management and control in place
Limited	Significant gaps, weaknesses or non-compliance were identified
No Assurance	Fundamental gaps, weaknesses or non-compliance identified

We review our performance to ensure that our work meets our clients' expectations and that we are delivering value to the organisation.

SWAP Performance Measures

Performance scores from post audit questionnaires:

Scope	Professionalism and Conduct	Communication, Timeliness and Findings	Value	Demonstrating our Values
100%	90%	100%	80%	100%



Overall Score
95%

We monitor the Council's performance for implementation of agreed actions.

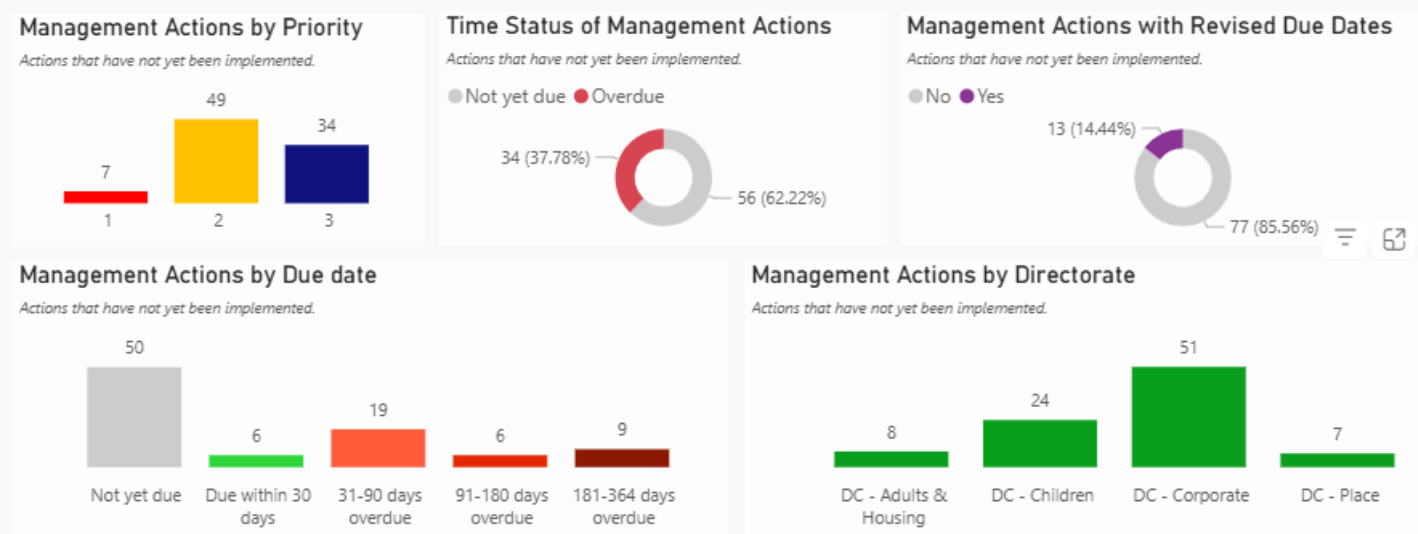
Outcomes from Follow-Up Audit Work

The graphic below provides an analysis of overdue priority 1, 2 and 3 actions. There are 90 actions that have yet to be implemented, 34 of which are currently overdue.

Both the number of overdue actions and those not due but with revised timescales remain high. To support this, we have developed a process with the Councils Business Insight and Performance team to strengthen oversight of actions, with the aim of reducing overdue actions and to foster engagement and accountability across directorates. The separate agenda item, 'Audit Action Update', lists both overdue actions and those with one or more revised implementation dates.

Additional information is available in the Management Actions tab of the SWAP Executive dashboard, which can be accessed via this link: AuditBoard | Login (auditboardapp.com)

Table - as at 09.12.2025



Added Value

'Extra feature(s) of an item of interest (product, service, person etc.) that go beyond the standard expectations and provide something more while adding little or nothing to its cost.'

Added Value

Cifas

The use of the Cifas data sharing service continues to deliver benefits in the prevention and detection of fraud. Previously agreed areas are still being routinely checked against the database, with matches identified and appropriate action taken where necessary.

Questionnaire Responses

As part of the Data Maturity audit, we collated all directorate responses to 'assess compliance with the Information Governance and Data Protection policy regarding the requirement of annual reviews of information assets by Information Asset Owners (IAOs). Along with informing our overall findings, this information was provided as an appendix to support further insight by officers.

Newsletters and updates

SWAP regularly produces a newsletter and other relevant updates for partners, including fraud bulletins. These communications highlight topical issues and provide useful information to support awareness and risk mitigation.

Family Hubs Programme Phase 1 – Final Report – October 2025

Audit Objective To assess whether the council's asset-based community approach to Family Hubs supports their long-term sustainability beyond the funding period.

Executive Summary

Assurance Opinion

The review identified significant gaps, weaknesses, or instances of non-compliance. The system of governance, risk management, and control requires improvement to effectively manage risks to the achievement of objectives in the area audited.

Management Actions

Priority 1	0
Priority 2	2
Priority 3	0
Total	2

Organisational Risk Assessment Medium

Our audit work includes areas that we consider have a medium organisational risk and potential impact.

The key audit conclusions and resulting outcomes warrant further discussion and attention at senior management level.

Key Conclusions

The Family Hub Sustainability Report highlighted current cost estimates per hub and a proposed flat rate funding model per hub. The application form and associated delivery plan noted plans to sustain the model beyond the Department for Education (DfE) funding period (2028-29), however specific cost projections for the post-DfE period are not detailed. There is also no clear timeline or breakdown of future funding.

There are some key financial risks include rising costs, reliance on grants, and uncertainty over long-term partner commitment, as highlighted within the Family Hub Sustainability Report and other documentation. While escalation routes exist, the absence of a formal contingency plan limits assurance on how core services would be sustained if funding were reduced.

Review of a needs analysis report confirmed community priorities for Family Hub services. The chosen asset-based model aligns with wider strategies such as the Children, Young People and Families plan, Library strategy and Children commissioning strategy and is supported by a clear business plan and strategic review of available buildings.

There is clear governance and guidance in place, ensuring integrated and accessible Family Hub services. Workforce planning and training are progressing well, supported by multi-agency collaboration and shared responsibility across partners. The model's success depends on this collective commitment to developing staff and delivering joined-up support for families.

Roles and responsibilities for the Family Hub model are clearly defined and communicated through formal documentation and governance forums, with a shared vision aligned to Dorset's Thrive Model and the national framework. Partners from health, education, VCS (voluntary, community, social), and the council are actively engaged in strategic direction, funding discussions, and service co-design.

Audit Scope

The audit assessed the strategic model underpinning the programme, with a focus on its contribution to long-term sustainability and resilience within the community. The following areas were covered:

- The rationale and strategic intent behind the chosen model.
- Strengths and challenges in the delivery approach.
- How learning is being captured and used to inform future delivery.
- Role and engagement of collaborative partners in future sustainability.
- Financial resilience plans for the long-term sustainability of the family hubs.

Next Steps

The "Findings & Action Plan" which accompanies this report includes details of the agreed management actions, which once completed, will enhance the control environment.

Data Maturity – Final Report – December 2025

Audit Objective

Evaluate the maturity of data management practices within Dorset Council, focusing on data governance, data integration, and the effective use of data for decision-making. The audit will aim to identify areas for improvement and ensure alignment with best practices to optimise data-driven outcomes.

Executive Summary

Assurance Opinion

The review identified significant gaps, weaknesses, or instances of non-compliance. The system of governance, risk management, and control requires improvement to effectively manage risks to the achievement of objectives in the area audited.

Management Actions

Priority 1	0
Priority 2	10
Priority 3	0
Total	10

Organisational Risk Assessment — Medium

Our audit work includes areas that we consider have a medium organisational risk and potential impact.

The key audit conclusions and resulting outcomes warrant further discussion and attention at senior management level.

Key Conclusions

- Whilst an overview of data maturity would be within the remit of the Strategic Information Governance Board, there is no designated role or team responsible for championing data governance or enforcing accountability among Information Asset Owners (IAOs). It is recommended to establish a Chief Data Officer role to lead governance, ensure accountability, and oversee data quality monitoring.
- Information Asset Owners (IAOs) are required to keep the Information Asset Register (IAR) accurate, but testing found review and updates are inconsistent, with significant gaps in the number of assets recorded. Measurable KPIs and an automated notification system could improve compliance.
- The Council does not maintain a comprehensive record of all systems containing data, preventing reconciliation with the IAR. Testing revealed inconsistencies between IAOs and asset records, hindering accurate monitoring.
- Approximately 36,000 paper records await retention decisions, with 44% linked to a longstanding backlog. Retention and deletion processes vary across the organisation. Successful implementation of review proposals requires active engagement from IAOs and service teams, supported by adequate resources.
- Existing IAO resources are not mandatory and remain underused. There is no formal data literacy or quality training, increasing the risk of poor data integrity.
- There is a clear commitment and positive sentiment within the Council to mature data governance practices. Senior leadership and service teams have expressed support for improving data quality and accountability.

Audit Scope

We utilised and reviewed:

- Previous Data work completed by the BI & Performance Service Manager and assessed the progress since, evaluated data processing, integration, and interoperability between systems, scalability and security of data infrastructure, and advanced analytics capabilities such as predictive modelling and AI.
- Data Maturity Assessment for Government, to understand and identify strengths and weaknesses in the organisation's data ecosystem. Checked the existence and effectiveness of policies and frameworks concerning data maturity.

Scope limitation:

- Unable to test accuracy and validity of data records to source documents, completeness of critical information, validation controls and data quality monitoring mechanisms due to current lack of accountability and oversight in the system.

Other Relevant Information

Several outstanding policies require updates, but this is a known issue, and a schedule has been established to review policies and implement standardised version control.
A questionnaire was distributed to IAO's to gain information on the data culture. Consolidated responses are available with the 'Data Maturity Questionnaire – Appendix 1'.
The 'Findings & Action Plan' which accompanies this report includes details of the management actions.
We plan to revisit this area in around two years, to assess the effectiveness of action outcomes on the establishment of a robust data environment.

Contract & Expenditure Compliance with Council Constitution & Scheme of Delegation – Follow Up Two
Final Report - December 2025

Dorset Council

SWAP INTERNAL AUDIT SERVICES
Helping Organisations to Succeed

Follow Up Audit Objective

To provide assurance that agreed actions to mitigate against risk exposure identified within the 2025/26 Limited opinion audit of the Contract & Expenditure Compliance with Council Constitution & Scheme of Delegation report have been implemented.

Follow Up Progress Summary

Priority	Complete	In Progress	Not Started	Summary
Priority 1	2	0	0	2
Priority 2	13	1	0	14
Priority 3	0	0	0	0
Total	15	1	0	16

Follow Up Assessment

The original audit was completed and reported in May 2025 and received a Limited assurance opinion. The first follow up audit found that ten of the sixteen actions had been completed. This second follow up has found that five of those actions have been completed, leaving just one remaining.

Follow Up Scope

Testing has been performed in relation to all actions and supporting evidence obtained to support implementation of actions.

Key Findings

The current Comensura contract is in place until April 2026, with available extensions under consideration and a paper expected to be submitted to SLT and Cabinet in the new year.

Following the audit the Council set up a working group which consisted of senior officers from Finance, Legal and Commercial & Procurement. The working group have been working through their action plan to ensure actions are implemented in a timely manner. Senior Leadership Team have approved some revisions to the Scheme of Delegation, and this was received and approved by Full Council on the 23rd October.

Monthly management information reports from Comensura are being circulated with compliance to approved processes being monitored by the Commercial & Procurement Team. These have been strengthened to also includes the date of a budget increase and the approver and these are being monitored with non compliance escalated to the S151 Officer.

Further Follow-Up Required/Next Steps

Further details of actions can be found in Appendix 1. A summary of the key findings from our review will be presented to the Audit and Governance Committee on 12th January 2026. Further follow up will be undertaken for the one remaining action and will be reported to the Audit and Governance Committee in April.

Internal Audit Actions Update

Dorset Council is evolving its approach to audit and assurance to strengthen governance and embed risk-based thinking across the organisation. From November 2025, responsibility for tracking and reporting audit actions has transitioned to an officer-led model, with future developments integrating audit outcomes with the council's risk management framework. This ensures audit activity is assessed through the lens of Principal Risks and organisational objectives, providing the Audit & Governance Committee with clearer insight into residual risk exposure and strategic priorities, while delivering robust assurance on the timely completion of outstanding actions.

The new approach looks to develop SWAPs initial work on overdue actions to provide thematic analysis, highlighting connections between audit findings, risk appetite, and organisational resilience. By mapping audit actions to Principal Risks, the committee can assess residual exposure and prioritise areas of greatest significance, supporting informed decision-making and strengthening assurance over the council's ability to deliver its objectives.

The January 2026 report reflects transitional arrangements between Dorset Council officers and SWAP. This transitional phase will finalise technical processes, including mapping audit titles to lead Principal Risks and tagging individual actions to specific risks, allowing the committee to view progress in the context of risk exposure rather than solely by completion status.

During this transition officers have commenced mapping of audits against principal risks, and this is presented in an initial, high-level strategic summary table within the Risk report presented to Committee on 12 January 2026, demonstrating how audits link to Principal Risks.

The approach will be embedded in the April 2026 risk management update. This analysis will inform and support committee to commission areas of focus for future committee dates to ensure detailed assurance can be provided on key focus areas in a timely manner as well as aligning the important work of audit to risks.

These developments underline Dorset Council's commitment to a forward-looking, risk-based assurance model that enhances governance, transparency, and organisational resilience.

Building upon the approach at October's Committee, and as part of transitionary arrangements, to continue to drive focus and accountability, SWAP have recommended four Audit's with outstanding actions for Committee discussion and action owner update as appropriate. The first table below provides the latest progress updates and supporting narrative for each item. We suggest the Committee consider the current status, ongoing progress, and any mitigating actions in place while these items remain open:

1. Application Portfolio Management
    a. One Priority 1 action outstanding.
2. Continuous Key Controls Revenues and Benefits 2024-25 May - October (November 2024)
    a. One Priority 3 action outstanding.
3. ICT Change Management
    a. Two Priority 2 actions outstanding.
4. Whistleblowing Procedure Review
    a. Two Priority 3 actions outstanding.

NB. From the October 2025 Committee, this report has now been expanded to include Priority 3's, where previously it only reported Priority 1's and Priority 2's. See the end of the report for further detail on the priority ratings.

Overdue Actions with Number of Times the Implementation Date has been Amended as at 10.12.2025 (33)

i.e though revised timescale, it still resulted in being overdue.

Audit Title	Officer Responsible	Directorate	Action	Priority	Original Date	Current Revised Date	No. of Revisions	Current Revised Date v Original Date in Days	Risk of non-implementation
Application Portfolio Management Advisory	Paul Thomson - ICT Service Management Lead	Corporate	Management will ensure that requirements for the use of the General Ledger codes such as the Software code, are communicated to all stakeholders to ensure that Application Costs can be tracked effectively under a single code. Comms to be prepared for all purchasing managers and service accountants re GL coding for software.	1	30.09.2023	30.09.2025	2	731	Misclassified application costs could lead to inaccurate data and poor financial decisions.
Update: From James Ailward 03.12.2025- this is now moving ahead again in the OFC Tech & Data workstream, with lead resourcing (TMO restructure) and general approach having been established. The application portfolio management practice work is complex, in that it touches beyond simply providing an inventory – the APM practice provides the understanding of our portfolio of technologies and solutions, their health, status, contract contexts, budget and cost contexts, business capabilities and fit to our target architecture such that the council can make informed decisions about future change. The APM practice is more than a data set, it is a practice which is interconnected with wider architectural and governance approaches that the council is only just getting to grips with. In this context, a more structured plan is being developed to develop the APM practice in a way consistent with the product management approaches being explored for the new contract centre solution, and with a focus on aligning APM development with the change pipeline such that Design Authority decisions are better informed 'just in time'. The future success of the APM practice will rely on roles and capabilities in the centre of the council to maintain the understandings and data through the lifecycle of products and work consistently with the emerging architecture practices.								
Brokerage Service	Kelly Henry - Head of Service Good Care Provision, Safeguarding and Business Support	Children's	A set of KPIs will be established for the Brokerage Team and where possible these will be driven from Mosaic.	3	30.09.2025	N/A	N/A	N/A	If Brokerage KPIs are not clearly defined and automated through Mosaic, performance and placement activity may not be effectively monitored, leading to limited oversight, inefficiencies, and inability to assess sufficiency accurately.

Audit Title	Officer Responsible	Directorate	Action	Priority	Original Date	Current Revised Date	No. of Revisions	Current Revised Date v Original Date in Days	Risk of non-implementation
Update: From Kelly Henry 24.09.2025 - In train but not in place by end of September as MOSAIC build not likely to go live by end of year.									
Capital Programme Adequacy and Financing	Chair of CSAMG (Capital Strategy and Asset Management Group)	Corporate	There will be a formal checkbox gateway approval process including when projects are added to the Capital Programme, date subgroup approved, date CSAMG approved (Financial allocation and business case) and if applicable date Cabinet approved. A decision will be made as to where this function should sit, who is responsible and how it will be recorded and monitored.	2	30.09.2025	N/A	N/A	N/A	Failure to implement a formal gateway approval process for capital projects may result in unclear approval status, inconsistent decision-making, and reduced accountability. This increases the risk of budget misallocation, governance failures, and reputational harm, particularly given the scale and complexity of the Capital Programme.
Update: No update provided from previous Chair of CSAMG who has left the Council. From 10.12.2025 meeting, advised the new CSAM chair started 8 December (Jan Britton). Report submitted to SLT making recommendations for future governance arrangements with Capital Projects. Plan in place to take report to Cabinet in February '26 to agree recommendations, follow up arranged for March '26 to review actions.									
Capital Programme Adequacy and Financing	Chair of CSAMG (Capital Strategy and Asset Management Group)	Corporate	A guidance document will be produced, clearly setting out the different stages of approving a Capital Programme project to include responsibility for the overall monitoring and governance of projects. This will also include the roles of the subgroups and expectations for regular reporting to Capital Strategy and Asset Management Group.	2	30.09.2025	N/A	N/A	N/A	Failure to implement a formal guidance document outlining the Capital Programme approval process may result in inconsistent governance, unclear project status, and reduced accountability.

Audit Title	Officer Responsible	Directorate	Action	Priority	Original Date	Current Revised Date	No. of Revisions	Current Revised Date v Original Date in Days	Risk of non-implementation
Update: No update provided from previous Chair of CSAMG who has left the Council. From 10.12.2025 meeting, advised the new CSAM chair started 8 December (Jan Britton). Report submitted to SLT making recommendations for future governance arrangements with Capital Projects. Plan in place to take report to Cabinet in February '26 to agree recommendations, follow up arranged for March '26 to review actions.									
Capital Programme Adequacy and Financing	Chair of CSAMG (Capital Strategy and Asset Management Group)	Corporate	The terms of reference for the Capital Strategy Asset Management Group (CSAMG) should be reviewed to ensure they are up to date, with such things as the role of the Chair, sub groups, quorum and frequency.	3	30.09.2025	N/A	N/A	N/A	Outdated terms of reference and weak governance frameworks could lead to unclear roles, poor oversight of capital projects, and inconsistent decision-making, increasing the risk of project delays and budget mismanagement.
Update: No update provided from previous Chair of CSAMG who has left the Council. From 10.12.2025 meeting, advised the new CSAM chair started 8 December (Jan Britton). Report submitted to SLT making recommendations for future governance arrangements with Capital Projects. Plan in place to take report to Cabinet in February '26 to agree recommendations, follow up arranged for March '26 to review actions.									
Capital Programme Adequacy and Financing	Chair of CSAMG (Capital Strategy and Asset Management Group)	Corporate	The option of developing the Capital Programme dashboard for a wider audience to include highlighting red flags will be explored. If this is not utilised, a review of how project managers report progress will be undertaken to explore whether a standard template should be used to contain all expected elements, such as budget and timescales.	2	30.09.2025	N/A	N/A	N/A	Without a dashboard or standardised reporting, project progress may lack transparency, leading to missed red flags, poor budget control, and delays in decision-making.
Update: No update provided from previous Chair of CSAMG who has left the Council. From 10.12.2025 meeting, advised the new CSAM chair started 8 December (Jan Britton). Report submitted to SLT making recommendations for future governance arrangements with Capital Projects. Plan in place to take report to Cabinet in February '26 to agree recommendations, follow up arranged for March '26 to review actions.									
Capital Programme Adequacy and Financing	Chair of CSAMG / Chair of	Corporate	An action has been raised for consideration to be given to using the	3	30.09.2025	N/A	N/A	N/A	If the dashboard is not fully utilised and project managers

Audit Title	Officer Responsible	Directorate	Action	Priority	Original Date	Current Revised Date	No. of Revisions	Current Revised Date v Original Date in Days	Risk of non-implementation
	Subgroups (Capital Strategy and Asset Management Group)		dashboard across a wider audience, but in the meantime the following will also be considered: - •Project managers will be reminded of the importance of completing the information requests that feed into the Capital Programme dashboard. •If a project manager confirms that their budget will not be spent within the financial year, they should be prompted to contact Accountancy to reprofile their budget. •Consideration will be given to sharing the dashboard with Members.						fail to update information or reprofile budgets, critical project data may be inaccurate or incomplete, leading to overspending, missed deadlines, and poor governance over unapproved projects.
Update No update provided from previous Chair of CSAMG who has left the Council. From 10.12.2025 meeting, advised the new CSAM chair started 8 December (Jan Britton). Report submitted to SLT making recommendations for future governance arrangements with Capital Projects. Plan in place to take report to Cabinet in February '26 to agree recommendations, follow up arranged for March '26 to review actions.									
Capital Programme Adequacy and Financing	Chair of CSAMG (Capital Strategy and Asset Management Group)	Corporate	A record will be made of decisions and approvals within CSAMG. This could include projects approved for spend to proceed, business cases that have been returned to subgroups for further work and business cases that have been rejected.	2	30.09.2025	N/A	N/A	N/A	Failure to implement a formal record of CSAMG decisions may result in unclear project status, inconsistent governance, and reduced accountability.
Update: No update provided from previous Chair of CSAMG who has left the Council. From 10.12.2025 meeting, advised the new CSAM chair started 8 December (Jan Britton). Report submitted to SLT making recommendations for future governance arrangements with Capital Projects. Plan in place to take report to Cabinet in February '26 to agree recommendations, follow up arranged for March '26 to review actions.									
Capital Programme Adequacy and Financing	Chair of CSAMG (Capital Strategy and	Corporate	The terms of reference for the subgroups will be reviewed to ensure it contains all expected elements.	2	30.09.2025	N/A	N/A	N/A	If subgroup terms of reference and decision logs are not maintained, key

Audit Title	Officer Responsible	Directorate	Action	Priority	Original Date	Current Revised Date	No. of Revisions	Current Revised Date v Original Date in Days	Risk of non-implementation
	Asset Management Group)		This will include maintaining a detailed decision log for each meeting, clearly recording any actions and decisions and expected reporting to CSAMG.						actions and decisions may be unclear or undocumented, resulting in weak accountability and ineffective reporting to CSAMG.
Update: No update provided from previous Chair of CSAMG who has left the Council. From 10.12.2025 meeting, advised the new CSAM chair started 8 December (Jan Britton). Report submitted to SLT making recommendations for future governance arrangements with Capital Projects. Plan in place to take report to Cabinet in February '26 to agree recommendations, follow up arranged for March '26 to review actions.									
Capital Programme Adequacy and Financing	Chair of CSAMG (Capital Strategy and Asset Management Group)	Corporate	The forward plan will be reviewed for CASMG to ensure it details expected updates from other sub groups such as SOCA, LUF, DCOE etc.	3	30.09.2025	N/A	N/A	N/A	If the forward plan does not include updates from all relevant subgroups, CSAMG may lack full visibility of the capital programme, leading to gaps in oversight and potential misalignment of projects.
Update: No update provided from previous Chair of CSAMG who has left the Council. From 10.12.2025 meeting, advised the new CSAM chair started 8 December (Jan Britton). Report submitted to SLT making recommendations for future governance arrangements with Capital Projects. Plan in place to take report to Cabinet in February '26 to agree recommendations, follow up arranged for March '26 to review actions.									
Capital Programme Adequacy and Financing	Chair of CSAMG (Capital Strategy and Asset Management Group)	Corporate	Forward plans will be established for the CSAMG subgroups detailing the project updates expected to be completed and/or submitted. An exercise will be undertaken to ensure that all projects within the Capital Programme are being monitored through the different subgroups.	3	30.09.2025	N/A	N/A	N/A	If forward plans and project monitoring across subgroups are not established, projects may be overlooked or inconsistently tracked, increasing the risk of delays, budget overruns, and weak governance.
Update: No update provided from previous Chair of CSAMG who has left the Council. From 10.12.2025 meeting, advised the new CSAM chair started 8 December (Jan Britton). Report submitted to SLT making recommendations for future governance arrangements with Capital Projects. Plan in place to take report to Cabinet in February '26 to agree recommendations, follow up arranged for March '26 to review actions.									

Audit Title	Officer Responsible	Directorate	Action	Priority	Original Date	Current Revised Date	No. of Revisions	Current Revised Date v Original Date in Days	Risk of non-implementation
Capital Programme Adequacy and Financing	Chair of CSAMG (Capital Strategy and Asset Management Group)	Corporate	A review will be undertaken of how documents relating to Capital projects are stored to ensure they are readily available and easily accessible. This may include PIDs, governance group agendas and action logs.	3	30.09.2025	N/A	N/A	N/A	If capital project documents are not stored in an accessible and organised manner, key information may be lost or hard to retrieve, leading to inefficient oversight, poor decision-making, and compliance gaps.
Update: No update provided from previous Chair of CSAMG who has left the Council. From 10.12.2025 meeting, advised the new CSAM chair started 8 December (Jan Britton). Report submitted to SLT making recommendations for future governance arrangements with Capital Projects. Plan in place to take report to Cabinet in February '26 to agree recommendations, follow up arranged for March 26 to review actions.									
Capital Programme Adequacy and Financing	Chair of CSAMG (Capital Strategy and Asset Management Group)	Corporate	A decision will be made as to how projects should be monitored centrally to ensure processes are being followed.	2	30.09.2025	N/A	N/A	N/A	If there is no central monitoring of projects, process compliance and project status may be unclear, increasing the risk of budget mismanagement, delays, and lack of accountability.
Update: No update provided from previous Chair of CSAMG who has left the Council. From 10.12.2025 meeting, advised the new CSAM chair started 8 December (Jan Britton). Report submitted to SLT making recommendations for future governance arrangements with Capital Projects. Plan in place to take report to Cabinet in February '26 to agree recommendations, follow up arranged for March '26 to review actions.									
Capital Programme Adequacy and Financing	Sean Cremer - Corporate Director Finance & Commercial	Corporate	The Scheme of Financial management will be reviewed and updated so that it accurately reflects the subgroups to CSAMG.	3	30.09.2025	N/A	N/A	N/A	Failure to update the Scheme of Financial Management to reflect current subgroup structures and approval processes may result in unclear governance, inconsistent decision-making, and reduced accountability.

Audit Title	Officer Responsible	Directorate	Action	Priority	Original Date	Current Revised Date	No. of Revisions	Current Revised Date v Original Date in Days	Risk of non-implementation
Update: No update provided from previous Chair of CSAMG who has left the Council. From 10.12.2025 meeting, advised the new CSAM chair started 8 December (Jan Britton). Report submitted to SLT making recommendations for future governance arrangements with Capital Projects. Plan in place to take report to Cabinet in February '26 to agree recommendations, follow up arranged for March '26 to review actions.									
Children's Service Direct Payments	Pru Caldwell-McGee -Service Manager, B2SA	Children's	The Direct Payments Policy will be reviewed to ensure alignment with current practices and regulations. A standardised case review process will be established based on policy criteria and provide training to staff and regular monitoring and quality assurance checks for ongoing compliance will be conducted.	2	30.04.2025	N/A	N/A	N/A	If case reviews for direct payments do not follow policy criteria, inconsistent practices may persist, leading to non-compliance, financial mismanagement, and reduced assurance over care quality.
Update: Head of Service for Birth to Settled Adulthood (Louise Ryan), attended the October A&G Committee and provided an update on the outstanding Priority 2 actions. For this action, it was noted that a draft policy was scheduled for presentation at the Internal Quality Assurance meeting on 10th November 2025, with both the policy and associated training expected to be completed by January 2026. As of 3rd December 2025, no further updates have been received.									
Children's Service Direct Payments	Pru Caldwell-McGee -Service Manager, B2SA	Children's	A systematic policy review process will be implemented, including a defined schedule for regular reviews and the policy will be updated as needed to align with changing regulatory requirements, industry best practices, and organisational objectives.	3	30.04.2025	N/A	N/A	N/A	Failure to implement a systematic policy review process may result in outdated guidance being applied, increasing the risk of non-compliance, inconsistent service delivery, and reputational harm. Regular reviews are essential to ensure policies remain aligned with evolving regulations, best practices, and organisational objectives.
Update: From Service Manager 23.09.2025 - completion date to be confirmed due to long-term sick leave impacting progress. Target date end October.									

Audit Title	Officer Responsible	Directorate	Action	Priority	Original Date	Current Revised Date	No. of Revisions	Current Revised Date v Original Date in Days	Risk of non-implementation
Children's Service Direct Payments	Pru Caldwell-McGee -Service Manager, B2SA	Children's	A review of the information needed to manage the short breaks process and an investigation of how this can be input into Mosaic will be carried out so that it can be monitored effectively. The following points should be available (but not limited to this): - The amount of direct payment being paid - When it was agreed - When it was last reviewed - When the next review is due	3	30.04.2025	N/A	N/A	N/A	Failure to review and integrate key direct payment data into Mosaic may result in continued reliance on manual spreadsheets, increasing the risk of data inaccuracies, misalignment between financial and case records, and non-compliance with monitoring requirements.
Update: From Service Manager 23.09.2025 - work has commenced with Mosaic business analyst under wider finance project. Timescales to be determined as part of overarching project.									
Children's Service Direct Payments	Pru Caldwell-McGee -Service Manager, B2SA	Children's	A process will be implemented to ensure all direct payment bank accounts are reviewed on a regular basis. This will check the surplus of money in the account and ensure the money is spent on agreed resources.	2	30.04.2025	N/A	N/A	N/A	Failure to implement a process for reviewing non-managed direct payment accounts may result in financial misuse, non-compliance with the Direct Payment Agreement, and increased risk of fraud. This undermines the council's ability to safeguard public funds, ensure equitable service delivery, and maintain stakeholder trust.

Audit Title	Officer Responsible	Directorate	Action	Priority	Original Date	Current Revised Date	No. of Revisions	Current Revised Date v Original Date in Days	Risk of non-implementation
Update: Louise Ryan (Head of Service Birth to Settled Adulthood) attended the October A&G Committee and provided an update on the outstanding Priority 2 actions. This action relates to improvement work aimed at implementing an automated system to replace the current manual recording process. The Service has invested in a business analyst to support planning for these amendments, with the new process scheduled to commence in February 2026.									
Children's Service Direct Payments	Pru Caldwell-McGee -Service Manager, B2SA	Children's	A policy and process on clawing back excess direct payment funds in accounts will be implemented, and this will be monitored to ensure compliance and measure performance.	3	30.04.2025	N/A	N/A	N/A	Failure to implement a formal policy and process for clawing back excess direct payment funds may result in inconsistent application, financial mismanagement, and non-compliance with agreed terms.
Update: From Service Manager 23.09.2025 - work has commenced with Mosaic business analyst under wider finance project. Timescales to be determined as part of overarching project.									
Children's Service Direct Payments	Pru Caldwell-McGee -Service Manager, B2SA	Children's	The process where the first direct payments is made will be reviewed and standardised to ensure all payments made to eligible cases are fair and accurate as well as mitigating the risk of unnecessary payments made by the council.	3	30.04.2025	N/A	N/A	N/A	Failure to implement and enforce a standardised process for initiating direct payments may result in premature or inappropriate payments, financial loss, and non-compliance with agreed procedures. This undermines the council's financial controls, service efficiency, and stakeholder confidence.
Update: From Service Manager 23.09.2025 - work has commenced with Mosaic business analyst under wider finance project. Timescales to be determined as part of overarching project.									
Continuous Key Controls Revenues and Benefits 2024-25 May - October (November 2024)	Daisy McCardle - Senior Revenues Officer, Council Tax	Corporate	The service will implement regular monitoring and reviews for Council Tax accounts in credit to ensure that they are regularly updated and accurately reflect the current status. This will include periodic reviews and	3	31.03.2025	N/A	N/A	N/A	Failure to implement regular monitoring and review of Council Tax credit balances may result in unresolved credits, inaccurate financial records, and missed refunds

Audit Title	Officer Responsible	Directorate	Action	Priority	Original Date	Current Revised Date	No. of Revisions	Current Revised Date v Original Date in Days	Risk of non-implementation
			updates to maintain accurate records and identify any potential issues in a timely manner.						to residents. This increases the risk of financial misstatement.
Update: From Senior Revenues Officer Council Tax 24.09.2025 – We began monitoring the accounts in credit following our previous audit, this was a task handed out to some newer members of the team. However, as the workload has drastically increased with the second homes premium from April this reviewing has fallen by the wayside. Coupled with this we have also been working with a reduced team. And due to the 'Our Future Council' situation we have only very recently successfully recruited 5 new full-time officers so we are positive and hopeful that we can begin to implement this reviewing/monitoring again before the end of the year. Along with other tasks that have had to take a back seat while we focus on the immediate level of work we are receiving. Regarding the current refunds we have been trying to tackle this from the first point of contact, we reminded the team about ensuring to check the accounts when they end a liability or if there has been a death and if there is a credit to follow the correct procedure and to ensure they are reviewing this if we are awaiting information to process the credit.									
Contract & Expenditure Compliance with Council Constitution & Scheme of Delegation	Richard Freed & Grace Evans & Sean Cremer - SLT/Service Manager for Commercial and Procurement / Head of Legal/Corporate Director for Finance & Commercial	Corporate	The current Comensura contract finishes in April 2026, with options of further 12 month extensions until April 2028. For future arrangements, consideration will be given to the type of contract and works that are to be included, with a clear mandate from Senior Leadership Team (SLT). All relevant guidance will be updated and made available to all staff to ensure that it is used lawfully and within contract procedure rules.	2	31.10.2025	N/A	N/A	N/A	If future contract arrangements and guidance are not clarified, Comensura may continue to be used beyond its intended scope, leading to procurement non-compliance, legal challenges, and reputational risk.
Update: From Head of Legal 08.12.2025 – Officers continue to consider options for the Comensura arrangement from April 2026. The paper for SLT and Cabinet is expected in the new year.									
Dignity at Work (Place)	Jan Britton – Executive Director of Place	Place	The directorate will review the training provided to the services to ensure it is appropriate to get the	3	31.05.2025	N/A	N/A	N/A	Failure to review and improve the training approach may result in low awareness of the Dignity at Work policy,

Audit Title	Officer Responsible	Directorate	Action	Priority	Original Date	Current Revised Date	No. of Revisions	Current Revised Date v Original Date in Days	Risk of non-implementation
			councils behaviours embedded into services.						particularly among digitally disconnected staff and managers. This increases the risk of inappropriate behaviour going unchallenged, undermines the council's efforts to embed expected behaviours, and may lead to reputational, operational, and legal consequences.
Update: From Matthew Piles (Strategic Director) 04.12.2025 – explained this is ongoing; emailed Emma Harris-Cormack for further background/evidence for supporting progress narrative.									
Dignity at Work (Place)	Jan Britton – Executive Director of Place	Place	The Place directorate will look at introducing ways of empowering employees to speak up. Examples of this could be: -Sharing anonymised cases studies from other services in the directorate and using these as a basis of a lessons learned exercise. -Introducing a working group which covers all services and employees at all different levels where learning across services can be covered and brought back to the services. - Introducing a positive role model within the services. They would encourage all employees to speak up when they experience unacceptable behaviour in the workplace.	2	31.05.2025	N/A	N/A	N/A	Failure to implement measures that empower employees to report unacceptable behaviour and improve transparency may result in continued underreporting, unresolved issues, and a deterioration of workplace culture. This poses a risk to employee wellbeing, operational effectiveness, and compliance with the council's Dignity at Work policy.

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Update: From Matthew Piles (Strategic Director) 04.12.2025 - explained this is now in place via 2 monthly Leadership Development sessions. Each session has a topic to cover, such as Change and Behaviour. Emailed Emma Harris-Cormack & MP for evidence to close (TOR, agenda, slides, etc).									
High Needs Block - Transaction and Case Review	Kath Saunders - Head of Strategy & Locality - North	Children's	Once Synergy SEND CMS has been rolled out, a system of ongoing monitoring or a spot-checking exercise on the accuracy of data in the system will be implemented.	3	30.09.2025	N/A	N/A	N/A	Failure to implement ongoing monitoring and spot-checking of Synergy data may result in continued reliance on manual spreadsheets, increasing the risk of financial inaccuracies and operational inefficiencies. This undermines the council's ability to manage high-cost placements effectively and may lead to reputational and financial consequences.
Update: No update provided.									
ICT Change Management	Paul Thomson - ICT Service Management Lead	Corporate	Ensure that mandatory risk and impact assessments are completed for all proposed changes. Develop and implement robust testing and validation protocols prior to deployment. Provide targeted training to relevant teams to ensure process adherence and initiate periodic audits to monitor and enforce compliance.	2	30.08.2025	N/A	N/A	N/A	If changes are implemented without proper risk and impact assessments, testing, and validation, unassessed risks and errors may lead to service disruptions, system failures, and operational inefficiencies.
Update: From Service Manager (Lead) 08.12.2025 - To confirm that ICT Operations does have a clear and well-proven ITIL Change Management policy in place, the process is well understood, it is robust and it works with only a miniscule number of changes causing disruption to the business. To put this into context I can only think of 2 changes which teams have had to 'back out' this year out of the hundreds of CR's that have gone through the process.									

Audit Title	Officer Responsible	Directorate	Action	Priority	Original Date	Current Revised Date	No. of Revisions	Current Revised Date v Original Date in Days	Risk of non-implementation
The change management audit recommendations from SWAP have been implemented with the exception of ITIL V4, however we have looked at ITIL V4 and implemented some of the relevant changes - post OFC restructure we will receive training on ITIL V4 in order to gain accreditation. Because the way we are structured is likely to change it will not be possible to obtain ITIL V4 accreditation prior to the completion of OFC. It is worth emphasising that with the resources we currently have we are not able to conduct a post implementation review on every change that has been through the process as this would mean a significant uplift in workload, currently this is neither practical or workable. To confirm we have updated the change form and do speak to change requestors where more information is needed to approve their CR's, in addition a CAB (change board) is available to both the change requesters and change approvers if needed. Change metrics have been implemented in Cireson, our service management tool, but Cireson restricts / limits the change metrics we can accurately measure. In future, once the OFC restructure for ICT has been completed and we have received ITIL 4 training we would look to rewrite the current change process which, in turn would lead to a corresponding redesign of the forms in Cireson. The council's financial position is such that we will not be in a position to have the budget nor time to undertake wide scale formal ITIL v4 training for accreditation.									
ICT Change Management	Paul Thomson - ICT Service Management Lead	Corporate	Develop and implement a comprehensive change management policy and procedure aligned with ITIL Best Practices. Establish measurable metrics and reporting mechanisms for Post-Implementation Reviews to ensure insights are used for continuous improvement. Conduct regular training to enhance staff understanding and adherence to the updated processes.	2	30.08.2025	N/A	N/A	N/A	If change management processes remain misaligned with ITIL Best Practices and lack clear policies, metrics, and reporting, continuous improvement will be hindered, increasing the risk of service disruptions, operational inefficiencies, and uncontrolled changes.
Update: From Service Manager (Lead) 08.12.2025 - To confirm that ICT Operations does have a clear and well-proven ITIL Change Management policy in place, the process is well understood, it is robust and it works with only a miniscule number of changes causing disruption to the business. To put this into context I can only think of 2 changes which teams have had to 'back out' this year out of the hundreds of CR's that have gone through the process.									

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Joint Funding Arrangements	Jen Furnell – Corporate Director for Education & Learning	Children's	The work being carried out for the automation of decisions made by the MARP will include a mechanism for recording, tracking and monitoring cases. This will include upwards reporting to the appropriate committee/ directorate leadership group.	2	30.04.2024	30.09.2025	2	518	Risk of financial loss due to inadequate tracking and monitoring of potentially eligible cases for NHS health funding. This may result in missed contributions, reduced service provision, and lack of visibility for leadership oversight. For context, in 2022/23 total NHS contribution was £681,144.
Update: Prior to the October A&G Committee, the Head of Service for Health, Education & SEND (Ross Bowell), provided an email update on ongoing work. A live solution is expected to be available by the end of October, with testing continuing throughout the autumn term, enabling reporting from 31st January 2026. Cllr Suttle confirmed that this update was sufficient, so the responsible officer was not required to attend the Committee. Action completion is anticipated by 31 January 2026.									
Subject Access Requests	Marc Eyre - Service	Corporate	All relevant policy and procedure documents will be updated to include	3	31.07.2025	N/A	N/A	N/A	If SAR policies and procedures lack version control and regular review, staff may rely

Audit Title	Officer Responsible	Directorate	Action	Priority	Original Date	Current Revised Date	No. of Revisions	Current Revised Date v Original Date in Days	Risk of non-implementation
	Manager for Assurance		version control and will undergo regular review in line with this.						on outdated or inconsistent guidance, leading to process errors, inefficiencies, and potential non-compliance with legal requirements.
Update: From Ian Wallace (Asset Assurance Manager - Data Protection) 24.09.2025 – Direction needed from my managers regarding the policy, as I believe this is a part of a wider piece of work that is required to refresh our entire policy suite. The procedure document is still being worked on, but we have found this challenging as SARs have so many variables. Writing a procedure document for it is therefore extremely challenging, to ensure it actually has value to our team.									
Subject Access Requests	Marc Eyre - Service Manager for Assurance	Corporate	As part of the ongoing transformation programme, consideration should be given to centralising the Subject Access Request (SAR) process to support a consistent, corporate-wide approach. If centralisation is not achievable, a clearly defined and coordinated process should be established between the Children's and Adults' SAR teams to support standardisation and enable effective monitoring. In this context, consideration should also be given to how the Adults' team can appropriately fund or resource its SAR practices to align, where possible, with the approach taken by the Children's team.	2	30.09.2025	N/A	N/A	N/A	If the SAR process remains fragmented and inconsistent across directorates, responses may lack quality and timeliness, increasing the risk of inefficiencies, non-compliance with statutory requirements, and data protection breaches.
Update: From Service Manager for Assurance 03.10.2025 - the Information Compliance Team are not part of year one Our Future Council transformation, and therefore we will not meet this timescale. We will however continue to explore this at the point in time we come into scope. There are some discussions currently happening within Corporate Management Team around Subject Access Request redactions, which may open up an opportunity to progress this further, but I think we need to tag on three months to the dates.									

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Temporary Accommodation	Nilima Ali - Service Manager, Housing	Adults and Housing	The service will distribute tenant satisfaction surveys to tenants in order to assess performance of the team and Council overall. This will aid in improving the service.	3	31.08.2025	N/A	N/A	N/A	Failure to implement tenant satisfaction surveys may result in a lack of insight into service performance and tenant experience. This poses a risk to continuous improvement, accountability, and tenant trust, and may lead to reputational damage and ineffective service delivery.
Update: From Andrew Billany (Corporate Director for Housing) 05.12.2025 – potential to supply evidence for closure, request sent.									
Whistleblowing Procedure Review	Marc Eyre - Service Manager for Assurance	Corporate	Incorporate the whistleblowing training into the Induction Programme for new staff and consider including in the mandatory e-learning which is reviewed every three years Promote awareness sessions on a regular basis. Service managers to monitor the training and awareness. The whistleblowing policy is due for renewal in May 2025.	3	01.05.2025	31.08.2025	3	122	Failure to incorporate whistleblowing training into induction and mandatory learning, and to promote awareness sessions, may result in staff being unaware of how to raise concerns or their responsibilities under the whistleblowing policy. This increases the risk of misconduct going unreported, undermines ethical governance, and may lead to reputational and legal consequences for the council.
Update: From Service Manager for Assurance 20.11.2025 – Catherine Howe (CEO) has distributed an email to staff, and posted on the intranet, regarding Whistleblowing Policy and Guidance. However, no update regarding the training aspect.									

Audit Title	Officer Responsible	Directorate	Action	Priority	Original Date	Current Revised Date	No. of Revisions	Current Revised Date v Original Date in Days	Risk of non-implementation
Whistleblowing Procedure Review	Marc Eyre - Service Manager for Assurance	Corporate	Refresher training should be conducted on a regular basis. This will increase the knowledge and confidence in respect of staff and for Service Managers to understand their responsibilities.	3	01.05.2025	31.08.2025	3	122	Failure to provide regular refresher training on whistleblowing procedures may result in service managers being unaware of their responsibilities and the correct referral process. This increases the risk of disclosures being mishandled, undermines staff confidence in the whistleblowing framework, and may lead to reputational and legal consequences for the council.
Update: From Service Manager for Assurance 11.11.2025 – training is being reviewed.									

Actions not yet due with multiple revision dates as at 10.12.2025 (8)

i.e with the revised timescale, it is not yet due.

Audit Title	Officer Responsible	Directorate	Action	Priority	Original Date	Current Revised Date	No. of Revisions	Current Revised Date v Original Date in Days	Risk of non-implementation
Application of Fixed Penalty Notices in School Absence	Roz Carter-Jones - Education Challenge Lead North Education & Early Help Dorset Council	Children's	The penalty notice templates will be reviewed to ensure it is clear that the parents should contact the school in the first instance with any queries relating to the fine.	3	31.12.2025	30.04.2026	1	120	If penalty notice templates do not clearly direct parents to contact schools first, queries may be misrouted, causing delays, confusion, and inefficiencies in resolving attendance issues.
Planning Enforcement	Aidan Meredith - Planning Enforcement Manager	Place	The Planning transformation team will link the online form to Mastergov so that it automatically populates into the system.	3	30.04.2025	31.12.2025	1	245	If the online form is not integrated with Mastergov, rejected enforcement cases will remain unrecorded, resulting in lost data for resource analysis, missed learning opportunities, and reduced efficiency in monitoring and reporting.
Planning Enforcement	Aidan Meredith - Planning Enforcement Manager	Place	The service will continue work to ensure the Enforcement Register is accessible by means of an online version.	3	31.12.2024	31.12.2025	1	365	If the Enforcement Register remains only in hard copy, public access will be restricted and manual updates will continue, leading to inefficiencies and reduced transparency.
Temporary Accommodation	Nilima Ali - Service Manager, Housing	Adults & Housing	The Housing service will ensure the new income management policy should align with the debt management policy housing.	3	30.04.2025	31.03.2026	1	335	If the income management policy is not aligned with the debt management policy, rent setting and collection

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									practices may remain inconsistent, leading to increased tenant arrears, prolonged stays in temporary accommodation, and higher costs for the council.
Temporary Accommodation	Nilima Ali - Service Manager, Housing	Adults & Housing	The Housing Team will assess the capacity of the BI dashboard in the role of data collection for performance purposes.	3	30.04.2025	31.03.2026	2	335	If a reliable BI dashboard is not implemented for performance data collection, manual processes may produce inaccurate or incomplete KPI data, leading to poor decision-making, lack of transparency, and ineffective performance monitoring.
Temporary Accommodation	Nilima Ali - Service Manager, Housing	Adults & Housing	The service will implement a KPI reporting route to highlight the reporting function of temporary accommodation data.	3	30.04.2025	31.03.2026	1	335	If a clear KPI reporting route is not implemented, temporary accommodation performance data may lack transparency and consistency, leading to weak governance, poor oversight, and missed opportunities for improvement.
Temporary Accommodation	Nilima Ali - Service Manager, Housing	Adults & Housing	The housing service will undertake a comprehensive review and revision process for the Sourcing Accommodation, Voids, and Allocations & Letting policies to align	3	30.04.2025	31.03.2026	1	335	If key housing policies (Sourcing Accommodation, Voids, Allocations & Letting) remain in draft and are not finalised, operational

Audit Title	Officer Responsible	Directorate	Action	Priority	Original Date	Current Revised Date	No. of Revisions	Current Revised Date v Original Date in Days	Risk of non-implementation
			with current regulations and industry standards. The necessary approvals for the finalised policies to ensure adherence to compliance requirements and risk management will be obtained.						practices may lack clarity and compliance, increasing the risk of inefficient processes, regulatory breaches, and inconsistent decision-making.
Temporary Accommodation	Nilima Ali - Service Manager, Housing	Adults & Housing	The Housing Service will ensure that temporary accommodation rents will be set at the level recommended in the Housing Revenue Accounts guidance.	2	31.03.2025	30.06.2026	1	456	If temporary accommodation rents are not set in line with HRA guidance, tenants may accrue unsustainable arrears, leading to longer stays in temporary housing, reduced availability of accommodation, and increased costs for the council.

Priority Ratings

Priority 1	Findings that are fundamental to the integrity of the service's business processes and require the immediate attention of management.
Priority 2	Important findings that need to be resolved by management.
Priority 3	Findings that require attention.

See Audit framework | SWAP Internal Audit Services for further detail on assurance, risk assessment, and action definitions.

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Audit and Governance Committee
12 January 2026
Risk Management Update
For Review and Consultation

Cabinet Member:
Cllr N Ireland, Leader of the Council, Climate, Performance and Safeguarding

Local Councillor(s):
N/A

Senior Leadership Team:
S Ford, Corporate Director, Strategy, Performance and Sustainability

Report author and job title:
Chris Swain, Risk Management & Reporting Officer

Email:
chris.swain@dorsetcouncil.gov.uk

Statutory Authority:

Although there is no statutory requirement for a risk management update, Dorset Council's Constitution and governance best practice set a clear expectation that the Audit and Governance Committee should receive and review regular updates on risk management and make recommendations on the adequacy of risk management arrangements.

Report status: Public (the exemption paragraph is N/A)

1. Executive summary

1.1 This report provides an update on Dorset Council's Strategic Risks for quarter 2 of 2025/26 (July-September 2025). It also highlights progress since the previous risk update presented to the Audit and Governance Committee on 13 October 2025 and sets out the next steps for strengthening the council's risk management framework in 2026.

Compliance

1.2 The council achieved 100% compliance with the risk register for quarter 2, with Strategic Risks (Appendix A) reported through our Strategic Performance and Risk Framework.

Work completed since the last committee meeting

1.3 Following further work with directorates, the council's Strategic Risks are now drafted in a clear, accessible and consistent format (see Appendix A). This is to ensure that risk management remains transparent and easy to understand.

1.4 In October 2025, Dorset Council published its Enterprise Risk Management Framework, bringing together risk management practices into a single organisational standard. Work is now underway to embed this framework across the council, ensuring that decisions take account of risk and support our strategic objectives. Supporting this effort is the new Risk Dashboard, a tool designed for internal use and accessible to the Audit and Governance Committee, providing greater insight and enabling a more thematic approach to risk management reporting.

Work Planned for 2026

1.5 Looking ahead, from April 2026, risk reporting will adopt a thematic approach, enabling analysis through multiple lenses such as Principal Risks, organisational objectives, and emerging trends, as well as potential anomalies in Dorset Council's risk environment.

1.6 To build organisational capability, a Risk Management and Performance Learning Pathway is being developed in collaboration with the Learning and Development team.

1.7 The risk scoring matrix is under review to strengthen impact and likelihood scales, incorporating automation for improved usability, data quality and insights.

1.8 Work is also progressing to align South-West Audit Partnership (SWAP) audits with the council's risk management framework, ensuring a risk-based response consistent with organisational appetite.

1.9 These developments reflect Dorset Council's commitment to strengthening its risk management framework through improved tools, clearer articulation, and a forward-looking approach that embeds risk appetite and thematic reporting. Collectively, these initiatives will enhance governance, support informed decision-making, and ensure resilience in delivering organisational objectives.

2. Recommendation(s)

2.1 That the committee:

- **Note** the Quarter 2 risk data and identify any areas for future committee focus or where deeper assurance may be required.

- **Note** the actions undertaken since the last risk management update on 13 October 2025.
- **Agree** to a more dynamic approach to risk management reporting to committee, incorporating thematic analysis and highlighting anomalies within the risk environment, starting April 2026.
- **Note** the work planned for delivery in 2026 to strengthen Dorset Council's risk management framework.

3. Reason for the recommendation(s)

3.1 To ensure that the council's risk management approach enables informed, risk-based decision-making while remaining proportionate and aligned with organisational objectives and key deliverables.

4. The report

4.1 Quarter 2 has achieved another cycle of 100% Risk Register compliance with all Strategic Risks having been reviewed to ensure their articulation is clear and accurately scored, relevant and proportionate to the organisation's needs. Appendix A provides a summary of these Strategic Risks based on their revised articulations.

4.3 Following the Audit and Governance Committee meeting on 13 October 2025, Dorset Council's Enterprise Risk Management Framework was published, consolidating previously separate risk management information into a single organisational standard. In November, internal communications were issued to help familiarise officers with the framework and promote a consistent approach to risk management. This unified approach supports Dorset Council's strategic objectives and enhances service delivery for our communities. Dorset Council's Risk Management Framework is available here.

4.4 The new risk dashboard is now fully operational, with all directorate data successfully migrated to the platform. As agreed at October's committee, a dashboard demonstration was provided to Audit and Governance Committee members. While the dashboard is an internal tool, the insights it provides will help shape public reports and guide approaches to managing organisational risks.

4.5 With the dashboard's enhanced functionality, it is possible to present risk management information through multiple perspectives, such as Principal Risks, specific council plan priorities as well as identifying potential anomalies with the risk environment and risks by exception. This approach will also allow

flexibility for the committee to request themes or areas of focus for discussion and deeper assurance.

4.6 The coming year presents an opportunity to improve Dorset Council's risk management framework, supporting the level of risk appetite set by Cabinet and the Senior Leadership Team. The Risk Management & Reporting Officer, supported by the Policy, Intelligence and Performance service, will focus on the following areas:

- Engagement with the Learning and Development team to create a Risk Management & Performance Learning Pathway. This will enable the organisation to adopt, at all levels, the principles outlined in the Enterprise Risk Management Framework, including building familiarity with risk appetite.

- A review of Dorset Council's Risk Scoring Matrix, focusing on the impact and likelihood scales. This review will provide more granular detail on the factors that determine impact and likelihood scores, enabling deeper analysis and better-informed control strategies. It will also embed the Council's risk appetite into the scoring process to guide responses to risk ratings. Engagement with subject matter experts across the organisation is in progress to ensure the revised matrix is robust, future-ready, and incorporates appropriate levels of automation to enhance usability and improve the quality of risk data, pinpointing potential anomalies. The Audit and Governance Committee will be kept updated and actively engaged as this work progresses.

- Alignment of audit work completed by SWAP with our risk management framework. This alignment will provide a risk-based approach to managing and responding to SWAP audits, including adopting a response strategy consistent with Dorset Council's risk appetite. This will help the committee to identify which open actions present the highest residual risk exposure to the authority.

- The technical details of this process are currently being finalised through transitional arrangements with SWAP, as the Policy, Intelligence and Performance service prepares to take on reporting responsibilities for SWAP audits to the committee.

- Further details will be shared in the April risk management update to committee, but as an initial step, the service has mapped audit titles to a single "lead" Principal risk. We recognise that some audits will relate to multiple Principal risks. To address this, the next stage of analysis will tag each individual audit action to a Principal risk, enabling review of residual

risk exposure both by audit and Principal risk. This work is ongoing, but an initial summary table is provided to demonstrate our approach and commitment to transparency.

Principal risks	Aligned Audit Titles	Number of outstanding actions (P1, 2 and 3)
Commercial	4631 - Implementation of investigation action plan	33
Data and information management	4601 – Data Maturity 4630 – ICT Assurance Mapping	10 2
Finance	2737 – Brokerage Service 3883 – Contract & Expenditure Compliance with Council Constitution & Scheme of Delegation 4012 – Maintained Schools Financial Management – Schools Testing 4180 – Subject Access Requests	1 2 2 2
Legal	4436 – Disclosure and Barring Service 4443 – Application of Fixed Penalty Notices in School Absence 4448 – Elective Home Education 4462 – Extended Role of Virtual School and MOU	3 3 6 1
Operations	4012 – Maintained Schools Financial Management – Schools Testing 4445 – Family Hubs Programme Phase 1	2 2
People	Non-opinion Audits	N/A
Project / programme	Non-opinion Audits	N/A
Property	Non-opinion Audits	N/A
Reputation	4438 – Home Transport Appeals	2
Security	4261 – ICT Change Management	2

Principal risks	Aligned Audit Titles	Number of outstanding actions (P1, 2 and 3)
	4630 – ICT Assurance Mapping	2
Technology	Covered under other Principal Risks	N/A

4.7 The next risk report to the committee will be presenting quarter 3 risk data on 27 April 2026.

5. Alternative options considered

5.1 None

6. Legal considerations

6.1 There are no direct legal implications arising from this report. However, unmanaged risks could compromise Dorset Council's ability to meet its statutory obligations.

7. Financial implications

7.1 There are no direct financial implications arising from this report. However, unmanaged risks could threaten Dorset Council's financial stability. In addition, implementing risk controls may have budgetary impacts, which would be progressed through the appropriate governance in accordance with the Scheme of Delegation and the Council's Constitution.

8. Natural environment, climate & ecology implications

8.1 There are no specific implications for the natural environment, climate, or ecology arising from this report; however, the Corporate Risk Register does identify several risks within this category.

9. Well-being and health implications

9.1. There are no specific health or well-being implications arising from this report; however, the Corporate Risk Register does identify several risks within this category.

10. Other implications

10.1. None

11. Risk implications

11.1 Having considered: the risks associated with this decision; the level of risk has been identified as:

Current Risk: N/A

Residual Risk: N/A

This report outlines Dorset Council's Risk Management Framework, along with its Strategic Risks. As the report is for information only, it does not require a risk decision rating. The appendix provides an update on the current Strategic Risks.

12. Equalities

12.1 There are no specific equality implications arising from this report; however, the Corporate Risk Register does identify several risks within this category

13. Appendices

13.1 Appendix A – Strategic Risks (Quarter 2 2025-2026)

14. Background papers

- Audit and Governance Committee Risk Management Update 13 October 2025
- Risk Management Framework - Dorset Council

15. Report sign-off

15.1 This report has been through the internal report clearance process and has been signed off by the Director for Legal and Democratic (Monitoring Officer), the Executive Director for Corporate Development (Section 151 Officer) and the appropriate Portfolio Holder(s)

APPENDIX A

Audit and Governance Committee

12 January 2026

Strategic Risks

Quarter 2 2025-2026

Strategic Risks According to Impact and Likelihood Scores:

The table illustrates the spread of all Strategic Risks (identified by their ID's).

All Strategic Risks are reported to SLT and relevant Scrutiny Committees. Strategic Risks that are aligned with Council Plan priorities will be reported via the Council Plan performance monitoring dashboards when published later this year.

Impact	Catastrophic			**194**	**91, 200**	
	Major		**39, 167**	**82, 106, 158, 164, 233, 245, 294, 313, 314**	**92, 127, 235**	**22**
	Moderate		**151, 169, 195, 231, 265, 285**	**29, 89, 90, 140, 153, 161, 197, 242, 244**	**145, 146**	
	Slight	**81**		**199**		
	Limited	**182**	**179**	**196**		
		Very Unlikely	Unlikely	Possible	Likely	Almost Certain
		Likelihood				

Adults and Housing

ID	Adults and Housing Risk	Strategic Priority	Principal Risk(s)	Risk Rating
140	Due to high levels of adult safeguarding referrals, Dorset Council may fail to keep adults safe who have care and support needs, leading to potential harm or abuse	Communities for all	Legal, Operations, Reputation	Medium
145	The impact on the Adult Social Care Service user budget of funding for people who previously funded their own care in residential/nursing care settings and now require funding by the local authority.	Communities for all	Finance, Operations	High
146	Due to the demand on hospital bed stock, patients with higher complexity needs may be delayed hospital admission, leading to increased demand for Council run services	Communities for all	Operations, Reputation	High
151	As a result of capacity in the voluntary and community sector, Dorset council may not be able to provide sufficient care and support to residents, leading to a failure to deliver communities for all	Communities for all	Commercial, Operations, Reputation	Medium
153	Impact of rises in 25/26 Employers NI & NMW on the social care market, increase risk of service failure and / or contract handback. May limit new capacity available to meet incoming (and increasing) demand.	Key organisational deliverable, Communities for all	Commercial, Operations, Reputation	Medium

ID	Adults and Housing Risk	Strategic Priority	Principal Risk(s)	Risk Rating
158	The supply of homes and temporary accommodation is insufficient to meet demand	Provide high quality and affordable housing	Commercial, Operations, Project / programme, Property, Reputation	High
161	Poor quality private rented sector housing may lead to increased social, health and economic pressure on households and therefore higher demand for Council services	Provide high quality and affordable housing	Project / programme, Property, Reputation	Medium
164	Due to corporate, market and partnership conditions, the home-in on housing programme may not achieve the housing strategy objectives, leading residents being unable to access affordable, suitable, secure homes	Provide high quality and affordable housing	Finance, Operations, Reputation	High
167	Due to the abolition of NHS England, commissioning arrangements for local health services may be disrupted, leading to service delivery and financial sustainability consequences for social care	Communities for all	Commercial, Finance, Operations	Medium

Children's Services

ID	Children's Services Risk	Strategic Priority	Principal Risk(s)	Risk Rating
169	Difficulty recruiting or retaining qualified staff, may lead to service gaps, weakened safeguarding, and failure to meet children's needs early, increasing the likelihood of poor outcomes for children and families	Communities for all, Key organisational deliverable	Finance, Legal, Operations, People, Reputation	Medium
179	Due to low engagement in education, employment or training, care leavers may develop social and/or economic isolation, leading to poorer life outcomes and increased demand for local services	Communities for all	Finance, Operations, Reputation	Low
182	As a result of a lack in financial or strategic commitment, the Early Help Partnership may fail, resulting in the increased demand for statutory services including child protection and the number of children in care	Communities for all	Finance, Operations, Reputation	Low
194	Instability in the High Needs Block budget may create an increased deficit in the Dedicated Schools Grant (DSG) resulting in a deficit in Dorset Councils financial position.	Key organisational deliverable	Finance, Legal, Reputation	High
195	Due to demand for service provision, Education, Health and Care Plans may not be delivered within statutory timescales, leading to a failure to deliver children's educational needs and an increase in SEND tribunals	Communities for all	Legal, Operations, Reputation	Medium
196	Due to the transition of some schools to Academy Trusts, Dorset Council may face challenges in influencing KS2	Communities for all	Operations, Reputation	Low

ID	Children's Services Risk	Strategic Priority	Principal Risk(s)	Risk Rating
	attainment, potentially resulting in a limited ability to improve results beyond the national average			
197	Due to the removal of the ability for Early Years (EY) settings to charge 'top ups' for early education funded places, there may be insufficient early education places available	Communities for all	Operations, Reputation	Medium

Corporate Development

ID	Corporate Risk	Strategic Priority	Principal Risk(s)	Risk Rating
81	As a result of slower economic growth, Dorset Council may see a stagnation in revenue streams, creating budget pressures that impact the Council's ability to fund services	Grow our economy	Finance, Reputation	Low
82	Due to a breach in the oversight and control framework, contract and expenditure approvals may breach constitutional requirements, resulting in overspends and financial mismanagement	Key organisational deliverable	Commercial, Finance, Legal, Reputation, Security	High
89	Due to local government funding arrangements, Dorset Council may have to reduce its workforce in lieu of transformation, leading to insufficient resource to deliver services	Key organisational deliverable	Finance, Operations, People	Medium

ID	Corporate Risk	Strategic Priority	Principal Risk(s)	Risk Rating
90	As a result of the impact of change due to transformation, Dorset Council may be unable to retain necessary staff and maintain employee wellbeing, leading to a skills gap and reduced organisational resilience	Key organisational deliverable	Operations, People	Medium
91	As a result of a successful cyber-attack, Dorset Council's IT systems may be compromised, leading to a loss of service or data	Key organisational deliverable	Data and information management, Finance, Legal, Operations, Security	Very High
92	Because of a disruption such as a power failure, Dorset Council's ICT recovery may be delayed, leading to operational disruption	Key organisational deliverable	Date and information management, Finance, Legal, Operations, Reputation, Security, Technology	High
106	Due to the effects of climate change and extreme weather events, Dorset Council may be unable to adapt its services and infrastructure leading to reduced resilience in service delivery to residents and in our communities	Respond to the climate and nature crisis	Finance, Legal, Property, Reputation	High
127	Due to inadequate levels of resourcing, the organisations transformation work may not achieve its objectives, leading to incomplete benefits to service delivery, customer experience and cost savings	Key organisational deliverable	Finance, Operations, People, Project / programme, Reputation	High

Legal and Democratic

ID	Legal and Democratic Risk	Strategic Priority	Principal Risk(s)	Risk Rating
22	Due to a failure to effectively migrate and manage digital information, Dorset Council may be unable to access or trust its data, leading to disruptions in business operations and decision making	Key organisational deliverable	Data and information management, Operations, Reputation, Security, Technology	Very High
29	Emergency Planning - Lack of robust business continuity framework (policy and processes; testing and leadership) results in service failure	Key organisational deliverable	Data and information management, Legal, Operations, Reputation, Security, Technology	Medium
39	Information Compliance - Dorset Council may not be able to demonstrate evidence such as required training levels to support the NHS Digital Toolkit leading to a withdrawal of access to NHS data and systems	Key organisational deliverable	Data and information management, Security, Technology	Medium

Place

ID	Place Risk	Strategic Priority	Principal Risk(s)	Risk Rating
231	Due to extreme weather events driven by climate change, Dorset Council may not have the resources to adapt its land drainage and waste water assets, leading to	Respond to the climate and nature crisis	Finance, Legal, Operations, Project /	Medium

ID	Place Risk	Strategic Priority	Principal Risk(s)	Risk Rating
	increased, flooding, environmental and Public Health hazards		Programme, Reputation	
233	Due to a failure to adhere to existing protocols, Dorset Council may be unable to provide assurance around building safety, leading to harm to public health and potential penalties	Key organisational deliverable	Finance, Legal, Property, Reputation	High
235	Due to functional discontinuity in resource, systems and process, Dorset Council may not be able to demonstrate sustained best practice across the leased Estate Management Service, leading to financial and legal penalties	Key organisational deliverable	Finance, Legal, Property, Reputation	High
242	As a result of the ambition within the Council Plan, Dorset Council may have inadequate resources to deliver economic growth priorities, leading to missed investment and reduced productivity	Grow our economy	Commercial, Finance, Reputation	Medium
244	Due to a declining youth population and limited higher education opportunities, Dorset may be unable to build a skilled local workforce, leading to an increased skills gap and business relocation	Communities for all, Grow our economy,	Finance, Project / Programme, Reputation	Medium
245	As a result of sea level rise and extreme weather events driven by climate change, Dorset Council may not have the	Respond to the climate and nature crisis	Finance, Legal, Operations, Project /	High

ID	Place Risk	Strategic Priority	Principal Risk(s)	Risk Rating
	resources to adapt its coastal defences, leading to low lying areas of the county being uneconomical to defend		Programme, Property, Reputation	
265	Due to increased EV uptake and scale of LTP programmes, Dorset Council may not deliver sufficient charging and transport infrastructure, leading to reduced growth, public health, environmental deterioration, and limits on housing targets	Grow our economy, Provide high quality affordable housing, Respond to the climate and nature crisis	Finance, Reputation	Medium
285	Due to pressures on land management and usage, Dorset Council may not meet Council Plan nature positive targets, leading to a decline in biodiversity	Communities for all, Respond to the climate and nature crisis	Finance, Legal, Reputation	Medium
294	Due to contractor failure and volatility in the waste disposal market, Dorset Council may be unable to secure reliable disposal routes, resulting in use of less favourable options and increased costs	Respond to the climate and nature crisis, Key organisational deliverable	Commercial, Finance, Operations, Reputation	High
313	High nutrient loads in protected wetland catchments may face delayed mitigation due to complexities around securing cross-agency mitigation solutions, resulting in planning consent delays for housing and economic development	Grow our economy, Provide high quality affordable housing, Respond	Finance, Legal, Operations, Reputation	High

ID	Place Risk	Strategic Priority	Principal Risk(s)	Risk Rating
		to the climate and nature crisis		
314	Due to timescales for submitting the Local Plan, Dorset Council may not have sufficient evidence to deliver a legally compliant and sound plan, delaying the Council's ability to adopt a holistic, comprehensive plan, which achieves sustainable development	Communities for all, Grow our economy, Provide high quality affordable housing, Respond to the climate and nature crisis	Finance, Legal, Project / Programme, Reputation	High

Public Health and Prevention

ID	Public Health and Prevention Risk	Strategic Priority	Principal Risk(s)	Risk Rating
199	Major incident involving synthetic opiates leads to disruption of normal business for the Public Health team	Communities for all	Operations, Reputation	Medium
200	As a result of health service reform, Dorset Council may incur additional unprovisioned responsibilities, leading to increased resourcing and budgetary pressures	Communities for all, Key organisational deliverable	Commercial, Finance, Operations, Reputation	Very High

Audit and Governance Committee Work Programme 2025-26

12 Jan 2026		
SWAP Update Report	Update Report	Officer Contact – Sally White/Sophie Blackburn
Audit Actions Update	Update Report	Officer Contact – Sally White/ Sophie Blackburn and Liz Crocker.
Risk Management Update	Update Report	Officer Contact-Chris Swain, Liz Crocker

23 Feb 2026		
Final ISA 260 2024/25 (Audit Findings Report) and Letter of representation - Dorset Council.	Report	Officer Contact – Julie Masci, Sam Harding.
Final ISA 260 2024/25 (Audit Findings Report) and Letter of representation - Dorset Pension Fund	Report	Officer Contact – Julie Masci, Sam Harding.
Final Audited 2024-25 statement of accounts	Report	Officer Contact – Sean Cremer
Our Future Council Report	Report	Officer Contact - Lisa Cotton

23 March 2026		
Quarter 3 Financial Management Report 2025/26	Report	Officer Contact- Sean Cremer
Grant Thornton – 2025-26 Audit Plan Dorset Council	Report	Officer Contact - Julie Masci/Sam Harding
Grant Thornton – 2025-26 Audit Plan Dorset Pension Fund	Report	Officer Contact - Julie Masci/Chrissa Viente
Update on Our Future Council Work	Update	Officer Contact- Lisa Cotton

27 April 2026		
Annual Governance Statement	Statement	Officer contact- Marc Eyre
SWAP Update Report	Update Report	Officer Contact – Sally White/Sophie Blackburn

Planning Paper 2026-27 & Internal Audit Charter	Planning Paper	Officer Contact – Sally White/Sophie Blackburn
Annual Internal Audit Opinion 2025-26	Opinion Report	Officer Contact – Sally White/Sophie Blackburn
Quarterly Risk Management Update	Update Report	Officer Contact- Chris Swain, Liz Crocker
Grant Thornton – External audit progress report	Update Report	Officer Contact - Julie Masci/Sam Harding
Update on Our Future Council Work	Update	Officer Contact- Lisa Cotton

Other items raised by Audit and Governance Committee requiring further consideration.

Issue	Notes	Date raised