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.

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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.

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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.

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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.
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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.
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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

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	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

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	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.
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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.

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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.									

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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.

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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

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			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,

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			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.									

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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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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.									
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

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	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.									

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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.

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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

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			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.