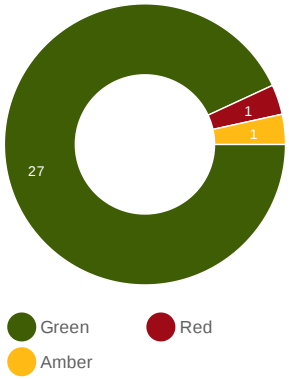
Date: [P.REPORT_DATE] **Run on:** 20-Nov-2026 **Run by:** Andrew Barber

Internal Audit Update - Appendix A

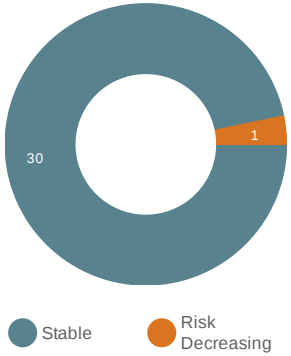
Report Commentary

As it has only been a short time since the last update there is little to bring to members attention. One control we are reviewing on a regular basis is in relation to bridge inspections which is the one currently showing as red. Some progress has been made to get the 2026/2027 programme back on track with inspections due to start in January 2027.

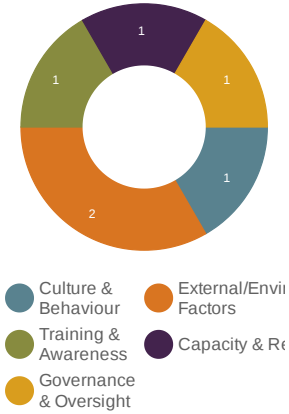
Recent Results - RAG



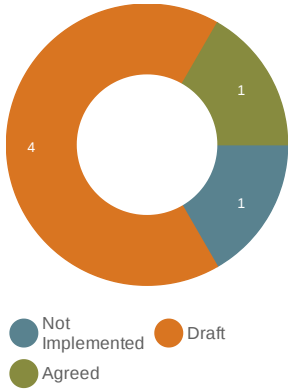
Recent - DoT



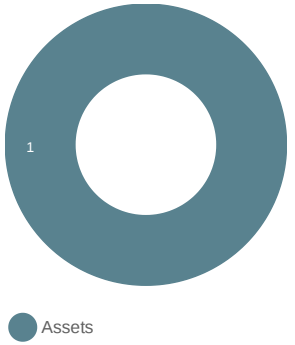
Recent - Root Cause



Recent - Recommendations



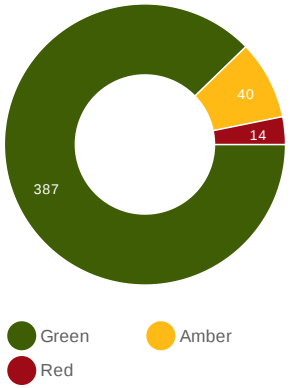
Recent - Red by Theme



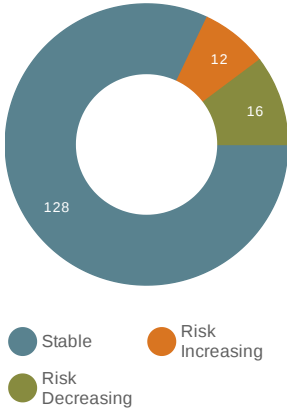
Recent - Amber by Theme



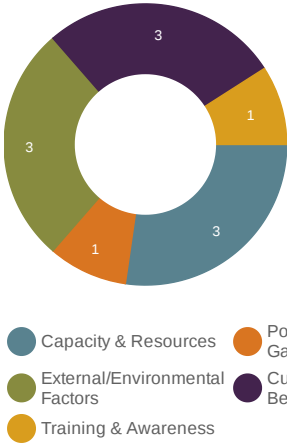
Overall



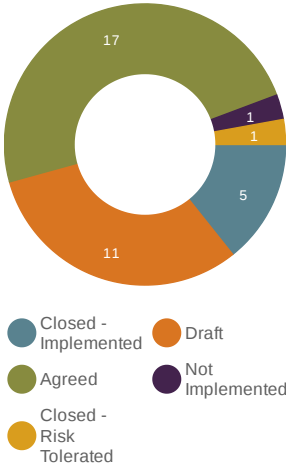
Direction of Travel



Root Causes



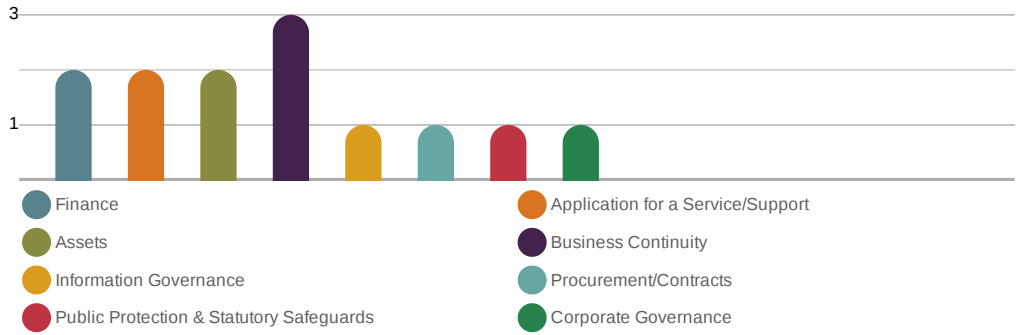
Recommendations



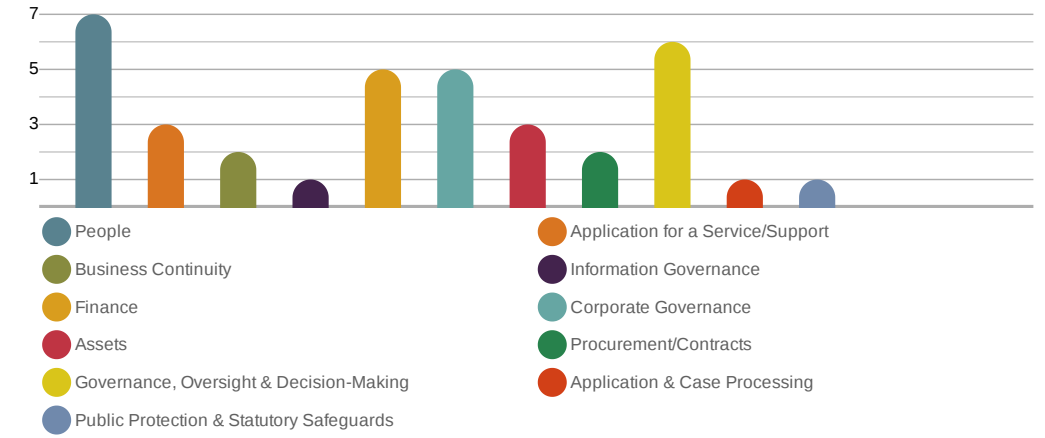
Report Commentary

On the whole good levels of assurance are present. What the direction of travel tells us that action is being taken to reduce the levels of risk as issues are raised and whilst other risks have increased we have a degree of confidence that these will be addressed. What the root cause analysis and category breakdown are telling us that there are no clear singular causes for changes in the risk environment. This suggests there are no underlying fundamental issues which need to be brought to the attention of the committee at this time.

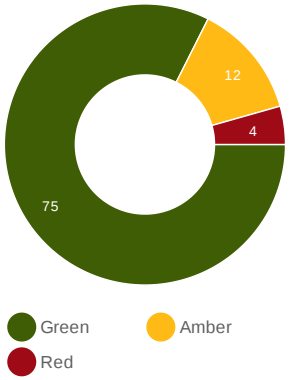
Red by Category



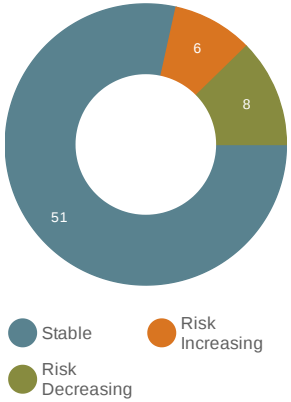
Amber by Category



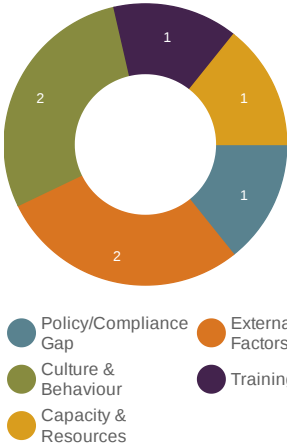
High Impact - RAG



Direction of Travel



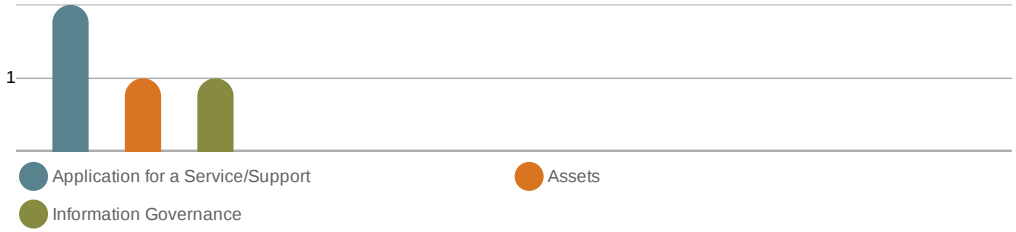
Root Causes



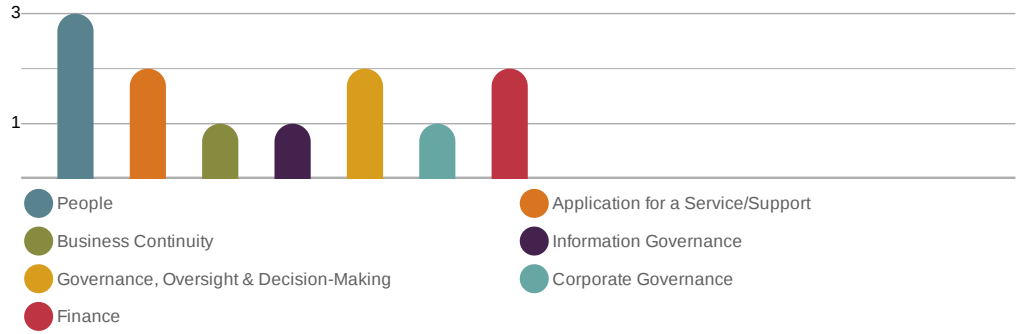
Report Commentary

Three of the Red controls are linked to findings relating to SEND discussed at the previous meeting, work is on-going to review processes and put plans in place to manage the Dedicated Schools grant deficit that currently exists. The remaining two relate to some delays in completing full bridge inspections, progress is due to be reviewed again in the next 6 months and the other relates to out of date internal documentation, the documents haven't been updated to reflect some data sharing arrangements however the relevant data protection controls are in place.

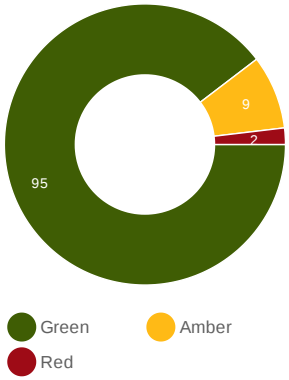
High Impact by Category - Red



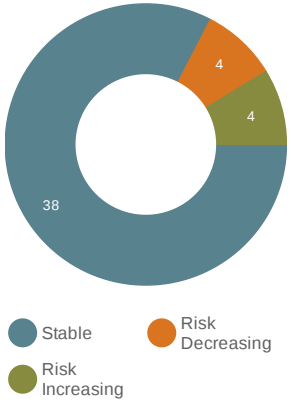
High Impact by Category - Amber



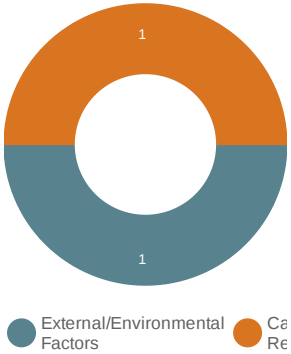
Medium Impact - RAG



Direction of Travel



Root Causes



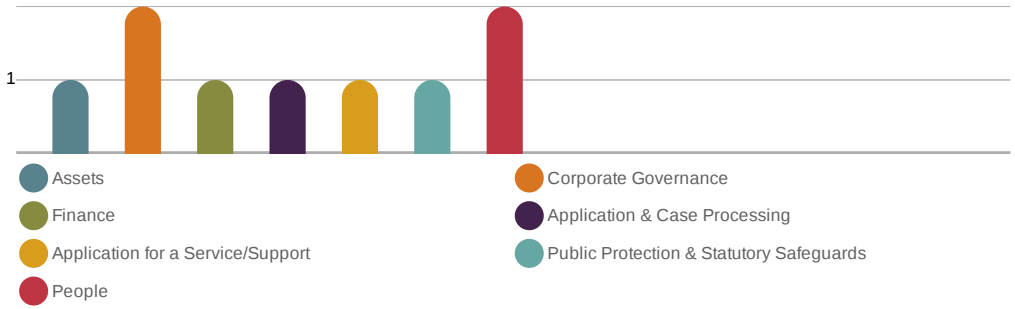
Report Commentary

In terms of the medium impact controls we have two reds. The first relates to the completion of mandatory information governance training in Children's services, the risk is decreasing and the completion numbers are increasing but they are still below the target. The second relates to the issues faced by Children's in being able to source suitable placements, which is a market level issue.

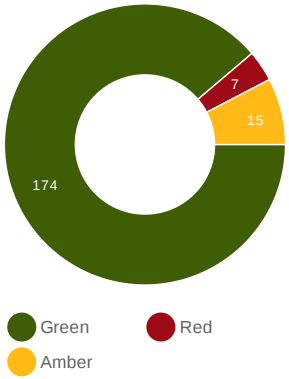
Medium Impact by Category - Red



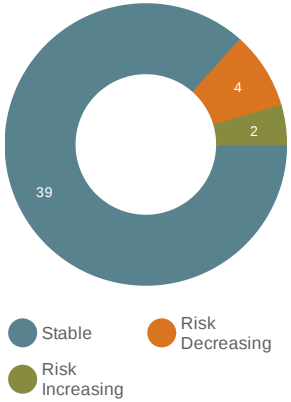
Medium Impact by Category - Amber



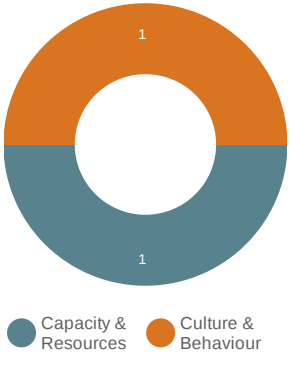
Low Impact - RAG



Direction of Travel



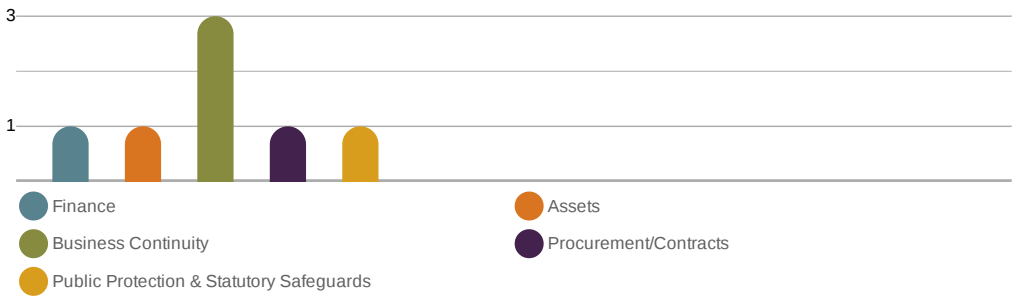
Root Causes



Report Commentary

Other than what has already been discussed there are no issues to raise with members at this time. Generally controls in this impact category are more administrative in nature.

Low Impact by Category - Red



Low Impact by Category - Amber

