



Management Action Tracking Q2 Report 2025-26

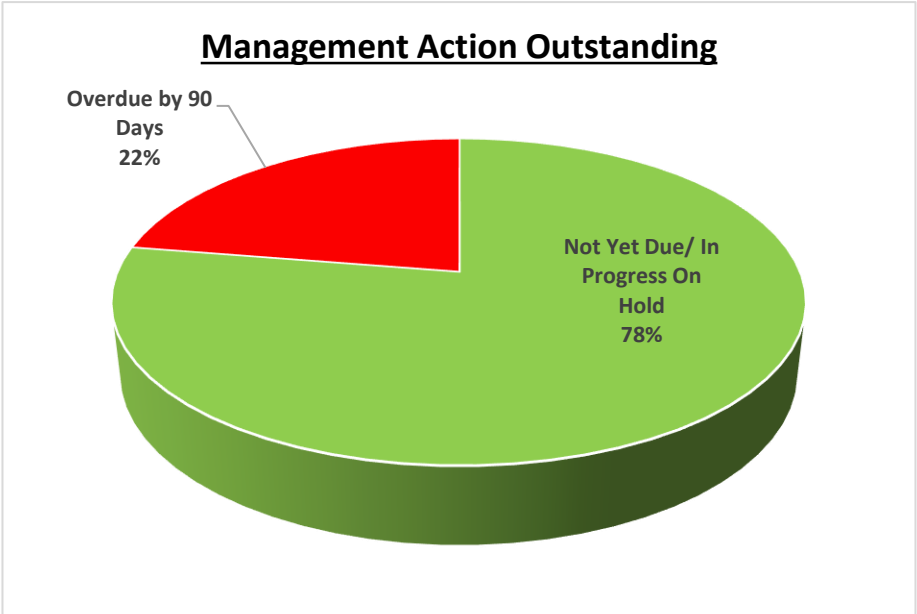
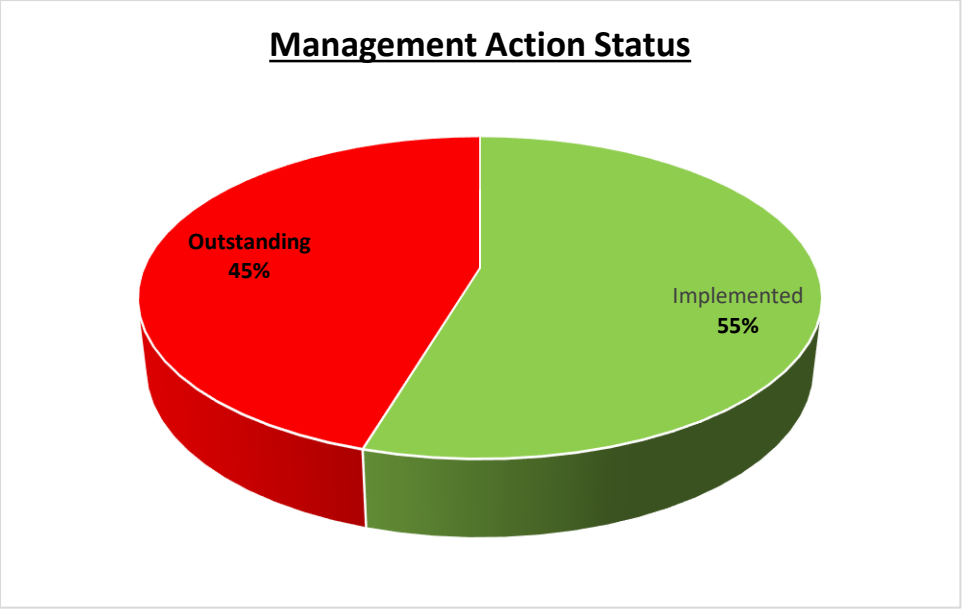
Plymouth City Council Audit & Governance Committee

November 2025

Official

Plymouth City Council Audit Recommendation – Management Action Progress to 30/09/2025

In accordance with Global Internal Auditing Standards, GIAS, the chief audit executive must establish a follow-up process to monitor and ensure that management actions have been effectively implemented. As of 30th September 2025 there were 13 agreed ‘Limited Assurance’ audits that had management action outstanding. Of 108 management actions agreed 59 (55%) have been implemented, 49 (45%) remain outstanding, of which 11 (22%) are now overdue and four (8%) are on hold due to a significant control change, analysis on page 7. A management update was not provided for the one outstanding management action for SEND Commissioning and Contracting, therefore no change is reported.



The table below sets out all those Limited Assurance audits, the number of high and medium priority recommendations made, and details of how many of those recommendations have management action outstanding, those that await a significant control change and those that have been outstanding for more than 90 days of the agreed target implementation date agreed at the time the audit report was finalised.

Internal Audit Management Action Position to 30/09/2025										
Directorate	Audit Area (Date report issued)	Assurance Opinion	Number of Recommendations		Management Action Outstanding		Management Action In Progress – on hold due to significant control change target date revised or audit due.		Management Action overdue by 90 days+	
			High	Medium	High	Medium	High	Medium	High	Medium
Adults Health and Communities	ASC Debt Management (27/11/2024)	Limited Assurance	5	5	1	-	-	-	1	-
Adults Health and Communities	ASC Service Provider Viability (05/11/2024)	Limited Assurance	3	1	3	1	-	-	2	-
Adults Health and Communities	Client Financials Services (CFS) (20/04/2023)	Limited Assurance	4	6	-	2	-	1	-	1
Adults Health and Communities	CSC to ASC Social Care Transitions (22/04/2025)	Limited Assurance	3	3	3	3	-	-	3	1
Children's Services	CYPF Additional Spend (22/01/2022)	Limited Assurance	2	5	1	2	-	2	1	-
Children's Services	SEND Commissioning and Contracting (20/03/2024)	Limited Assurance	9	4	1	-	-	-	1	-
Executive Office	Fuel Cards (27/06/2025)	Limited Assurance	12	3	12	3	-	-	-	-
Growth	PC Garage (Street Service) Financial Management (30/07/2025)	Limited Assurance	8	-	5	-	-	-	-	-
Resources	Cyber Governance and Access Management (13/10/2023)	Limited Assurance	1	8	1	-	-	-	1	-
Resources	Hand Arm Vibration Syndrome (02/03/2023)	Limited Assurance	3	6	-	1	-	1	-	-

Internal Audit Management Action Position to 30/09/2025

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			High	Medium	High	Medium	High	Medium	High	Medium
Resources	Debtors 01/07/2025	Limited Assurance	1	6	-	3	-	-	-	-
Resources	IR35 Off Payroll Working Follow Up 03/06/2025	Limited Assurance	3	4	3	2	-	-	-	-
Resources	PCC Cyber Security Governance (Risk Management) (01/08/2025)	Limited Assurance	3	-	2	-	-	-	-	-
Total			108		49		3		11	

Plymouth City Council Audit Recommendation – Status of overdue management action.

This table provides an indication of the current progress of management action taken to implement overdue audit recommendations and relevant audit updates to note.

Directorate	Audit Area	Assurance Opinion	Status of Progress for Management Action overdue by 90 days+				Latest Management Update / Comment
			High		Medium		
			Management Action Not Yet Taken	Partially Implemented	Management Action Not Yet Taken	Partially Implemented	
Adults, Health and Communities	ASC Debt Management (27/11/2024)	Limited Assurance	-	1	-	-	Target Implementation Date: 30/04/2025 All development work was halted for CQC preparation and was picked up again at the beginning of August where new reports are being developed.
Adults, Health and Communities	Client Financial Services (20/04/2023)	Limited Assurance	-	-	-	1	Target Implementation Date: 30/11/2023 Management action also reliant on implementation of Eclipse phase three and training.
Adults Health and Communities	ASC Service Provider Viability (05/11/2024)	Limited Assurance	-	2	-	-	Target Implementation Dates: 28/02/2025 and 30/06/2025 A Commissioning for Quality policy has been put in place which sets out how to monitor providers and the actions PCC will take. PCC are checking that there are explicit references to financial checks in the document. Development is ongoing. A Data Source for Provider Financial Status has been identified and work is underway.
Adults Health and Communities	CSC to ASC Social Care Transitions 2024/25	Limited Assurance	-	3	-	1	Target Implementation Dates: 30/06/2025 All development work was halted for CQC preparation and was picked up again at the beginning of August. A new process is being drawn up and centred on the new transition referral form.
Children's Services	CYPF Additional	Limited Assurance	-	1	-	-	Target Implementation Date: 31/01/2022 CareFirst capability needs to be maximised as the finance module is not transferring to Eclipse until 2026. Action to reissue guidance, integrate into the financial

Directorate	Audit Area	Assurance Opinion	Status of Progress for Management Action overdue by 90 days+				Latest Management Update / Comment
			High		Medium		
			Management Action Not Yet Taken	Partially Implemented	Management Action Not Yet Taken	Partially Implemented	
	Spend (22/01/2022)						scheme of delegation for managers in CYPFS (HOS QA and Safeguarding) and develop regular reporting capability in CareFirst to ensure QA of sign offs is possible and incorrect authorisations are monitored has currently been put on hold for CQC Preparations. However scoping out how the changes brought about by the move to Eclipse (Abolition of Low Cost Activity) impact on the Reporting.
Children's Services	SEND Commissioning and Contracting (20/03/2024)	Limited Assurance	-	1	-	-	Target Implementation Date: 31/05/2024 A working group is in place. There is now a framework with amendments being made and the process is being refined with the new Head of Service. There are monthly transition meetings underway with partnership representation to continue to improve in this area.
Resources	Cyber Governance and access management (13/10/2023)	Limited Assurance	-	1	-	-	Target Implementation Date: 30/06/2024 Improvement plan in development by Delt for Joiners, Movers and Leavers. To be discussed with PCC Client. iTrent went live in June 2025 will need some time for this to embed and will then be looking to define digital identities, IT characteristics for role/position linked to systems, hardware, licences required to do their job.
			-	9	-	2	
Total management actions outstanding 90 days +			11				

Plymouth City Council Audit Recommendation – Status of management action in progress, on hold

Of the 49 management actions outstanding 4 (8%) are currently in progress on hold the charts below summarise the reason for this position:

- Three management actions are on hold due to awaiting the implementation of the Eclipse Financial Module, expected to be implemented in 2026.
- One management action is on hold due to service restructure that includes dedicated HSW resource.

