

AUDIT AND GOVERNANCE COMMITTEE



Report subject	Internal Audit - Quarterly Audit Plan Update
Meeting date	19 March 2026
Status	Public Report
Executive summary	<p>This report details progress made on delivery of the 2025/26 Audit Plan for the first two months of the 4th quarter (January and February 2026). Due to Committee cycle, the update for March will be included in the 2026/27 Quarter 1 report. This report highlights that:</p> <ul style="list-style-type: none">• 17 audit assignments have been finalised, including one 'Partial' audit opinions;• 25 audit assignments are in progress, including 6 at draft report stage;• Progress against the audit plan is on track and will be materially delivered to support the Chief Internal Auditor's annual audit opinion;• Five high priority recommendations have not been fully implemented by the original target date or agreed revised date. Explanation has been received from the relevant Directors as to why these have not been completed.
Recommendations	<p>It is RECOMMENDED that Audit & Governance Committee:</p> <p>a) Note progress made and issues arising on the delivery of the 2025/26 Internal Audit Plan.</p> <p>b) Note the explanations provided for non-implemented recommendations (Appendix 1) and determine if further explanation and assurance from the Service / Corporate Director is required.</p>
Reason for recommendations	<p>To communicate progress on the delivery of the 2025/26 Internal Audit Plan.</p> <p>To ensure Audit & Governance Committee are fully informed of the significant issues arising from the work of Internal Audit during the quarter.</p>

Portfolio Holder(s):	Cllr Mike Cox, Finance
Corporate Director	Aidan Dunn, Chief Executive
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Wards	Not applicable
Classification	For Information

Background

1. This report details Internal Audit's progress against the 2025/26 Audit Plan for the period January to February 2026 inclusive ("Quarter 4") and reports the audit opinion of the assignments completed during this period. Due to the timing of the Committee cycle, the progress for March will be included in the 2026/27 Quarter 1 update report.
2. The report also provides an update on significant issues arising and implementation of internal audit recommendations by management as at 28 February 2026.

Delivery of Internal Audit Plan –Quarter 4 2025/26

3. 17 audit assignments have been **finalised** as outlined below (including 1 combined reports):

	Service Area	Audit & Scope/Risk	Audit Opinion	Recommendations		
				High	Med	Low
1	Customer & Property	<p>Business Continuity (Service KAF)</p> <ul style="list-style-type: none"> ➤ Review of arrangements for compliance with corporate policies and procedures including adequacy of Service Directorate business resilience plan 	Reasonable	0	1	1
2	Education & Skills	<p>Children’s Capital Programme</p> <ul style="list-style-type: none"> ➤ Governance Arrangements <ul style="list-style-type: none"> ○ Capital Project Strategy/Plan/Framework to ensure projects support statutory duties and Councils priorities ○ Capital programme approval process and reporting mechanisms ○ Roles, responsibilities and oversight for capital programme delivery ○ Risk management process ○ School Condition Allocations ➤ Financial Management <ul style="list-style-type: none"> ○ Process for monitoring and reporting capital project budgets ○ Processes in place for budget variation and changes ○ Expenditure in line with Financial Regulations ○ Funding sources and allocations and compliance with grant conditions ➤ Contract Management - Contracts in place to delivery projects are monitored in line with performance clauses, payment milestones, KPI's and deliverables ➤ Project Management - sample Capital Projects to ensure that they have followed good project management practices, the plan/strategy and financial regulations guidance 	Reasonable	0	0	1
3	IT & Programmes	<p>Citizen Development (Application Development)</p> <ul style="list-style-type: none"> ➤ Policy & Strategy <ul style="list-style-type: none"> ○ Aims/objectives for citizen development ○ At a high level what is and isn't allowed in terms of citizen development ○ Approvals and oversight required ○ Licensing/budgeting expectations ○ Ownership/Intellectual Property of systems developed ○ Data Protection/security expectations ○ Approach taken is informed by any good practice promoted by platform vendor ➤ Supporting Mechanisms <ul style="list-style-type: none"> ○ Development standards 	Reasonable	0	8	5

	Service Area	Audit & Scope/Risk	Audit Opinion	Recommendations		
				High	Med	Low
		<ul style="list-style-type: none"> ○ Documentation standards ○ Testing standards ○ Security/access control standards ○ Structured/managed environments (development, test, live) ○ Backup and continuity arrangements ○ Provision of support and training ○ Industry/sector forums are engaged with, both to share good practice and replicate good practice from elsewhere at BCP, where appropriate ➤ Framework <ul style="list-style-type: none"> ○ A register of all citizen developments, with appropriate meta data ○ A team to support citizen development, with appropriate skills ○ An oversight forum, to maintain visibility of development and live systems (terms of reference, membership, reporting etc.) 				
4	Finance, Estates and Benefits	<p>Council Tax and Non-Domestic Rates (KFS) combined report</p> <ul style="list-style-type: none"> ➤ Key Controls - review of key controls covering valuation reports, billing runs, reconciliations and suspense accounts ➤ Customer Satisfaction - review of customer satisfaction and service complaints to influence service delivery ➤ Performance Metrics - review of currently used performance metrics and reporting arrangements ➤ Understanding of any planned changes to capture performance metrics following the introduction of a combined system ➤ Previous Recommendations - review of action taken on previous recommendations 	Reasonable	0	3	1
5	Schools	<p>Highcliffe St Mark Primary School</p> <ul style="list-style-type: none"> ➤ Review arrangements to ensure effective internal controls are in place over: Governance, Budgeting, Purchasing, Income & Banking, Payroll, Asset Management, and Insurance 	Reasonable	0	10	7
6	Environment	<p>Passenger Transport Operations (Service Procurement KAF)</p> <ul style="list-style-type: none"> ➤ Passenger transport is provided for people who do not require it <ul style="list-style-type: none"> ○ Service users referred to passenger transport are not provided with suitable passenger transport ○ Passenger transport is provided for those who do not require it ➤ The Council is paying more for passenger transport than required <ul style="list-style-type: none"> ○ Contracts are not being tendered for in line with Financial Regulations 	Partial	1	6	3

	Service Area	Audit & Scope/Risk	Audit Opinion	Recommendations		
				High	Med	Low
		<ul style="list-style-type: none"> ○ The Council is underutilising resources available to it ○ The Council is not monitoring spend against budgets 				
7	Law & Governance	<p>Risk Management (Service KAF)</p> <ul style="list-style-type: none"> ➤ Governance <ul style="list-style-type: none"> ○ Review of oversight and reporting of Risk Register ○ Review of roles and responsibilities and to ensure a risk champion is in place ○ Review of compliance with corporate risk management policy ➤ Risk Identification - Ensure risk identification process is in place ➤ Risk Register <ul style="list-style-type: none"> ○ Review of Risk register to ensure it meets corporate guidance and is regularly reviewed and updated ○ Ensure management of risks for programme and projects follow the corporate risk management policy ➤ Decision Making - Ensure risk management is integrated into all relevant management and decisions making processes ➤ Risk Awareness and Training <ul style="list-style-type: none"> ○ Review of risk awareness with managers and staff. ○ Ensure risk management training has been undertaken, where appropriate. 	Reasonable	0	3	0
8	Schools	<p>The Priory CE VA Primary School</p> <ul style="list-style-type: none"> ➤ Review arrangements to ensure effective internal controls are in place over: Governance, Budgeting, Purchasing, Income & Banking, Payroll, Asset Management, and Insurance 	Reasonable	0	6	4
9	Finance, Estates and Benefits	<p>Treasury Management (KFS)</p> <ul style="list-style-type: none"> ➤ Policies - Treasury procedures in place and adequately describe key treasury functions and who are responsible for these ➤ Governance Arrangements - Governance arrangements in place including review of the quarterly, mid-year and annual treasury reports ➤ Investments <ul style="list-style-type: none"> ○ Confirmation that investments have been completed in line with approved strategy ○ Separation of duties in place and effective ○ Regular reconciliations are carried out ➤ Third party advisors - Governance/ oversight arrangements in place with third party advisors 	Reasonable	0	0	2

	Service Area	Audit & Scope/Risk	Audit Opinion	Recommendations		
				High	Med	Low
		<ul style="list-style-type: none"> ➤ Follow up previous recommendation 				
10	Education & Skills	<p>Adult Learning</p> <ul style="list-style-type: none"> ➤ Governance – adequacy/compliance with organisational policies, procedures, risk management, oversight and grant requirements ➤ Grant Controls <ul style="list-style-type: none"> ○ Controls over grant utilisation, including eligibility verification and compliance with funding conditions ○ Processes for tutor verification (professional qualifications or occupational competence) and confirm that these align with grant requirements ○ Sample learners to confirm that eligibility requirements are met and documentation is retained as required ➤ Income & Expenditure <ul style="list-style-type: none"> ○ Financial management practices for income streams (e.g. part/self-funded) ○ Expenditure controls for grants such as payroll for tutors and operational costs ○ Funds allocated and recorded accurately, review expense authorisation and monitoring processes 	Reasonable	0	0	1
11	Customer & Property	<p>Blue Badges (Counter Fraud)</p> <ul style="list-style-type: none"> ➤ Assessment Process - ensure the assessment process is robust, complies with government guidance and ensures efficient processing of applications resulting in only those eligible being awarded Blue Badges ➤ Renewal Process - confirm that an effective renewal process is in place to ensure minimal delay for the customer, whilst meeting eligibility requirements ➤ Returns of blue badges - confirm the process in place for prompt notification of deceased holders return of blue badges. ➤ Parking Enforcement Action - ensure appropriate action is taken by parking wardens regarding suspicious use of blue badges and escalation to the Blue badge team. 	Reasonable	0	1	2
12	Commercial Operations	<p>Business Continuity (Service KAF)</p> <ul style="list-style-type: none"> ➤ Review of arrangements for compliance with corporate policies and procedures including adequacy of Service Directorate business resilience plan 	Reasonable	0	0	2
13	Investment & Development	<p>Procurement (Service KAF)</p> <ul style="list-style-type: none"> ➤ Review of arrangements for compliance with corporate policies, procedures and systems, including Financial Regulations Breaches. 	Reasonable	0	5	1

	Service Area	Audit & Scope/Risk	Audit Opinion	Recommendations		
				High	Med	Low
14	IT & Programmes	<p>Project & Programme Management (Core KAF)</p> <ul style="list-style-type: none"> ➤ Strategy – Review adequacy of Programme & Project Management strategy ➤ Policy Framework - Review adequacy of Programme & Project Management policy framework, including: <ul style="list-style-type: none"> ○ Availability of standardised documentation ○ Prioritisation & approval criteria for programmes & projects ○ Availability of agreed methodology for programme & project management ➤ Oversight & Accountability - Review corporate governance over programmes & projects, including: <ul style="list-style-type: none"> ○ Roles & responsibilities ○ Approval & monitoring via boards or equivalent ○ Centralised record of all programmes & projects ○ Post programme / project reviews and lessons learned ○ Monitoring of partnership working ➤ Risk Management - Review of corporate risks relating to programmes & projects ➤ Delivery of Operational Activities & Responsibilities - Ascertain & review operational activities & responsibilities of Programme & Project Management team ➤ Follow up of previous recommendation 	Reasonable	0	7	1
15	Marketing, Comms & Policy	<p>Service Planning & Performance – position statement</p> <ul style="list-style-type: none"> ➤ A position statement on Service Planning & Performance has been produced rather than an audit undertaken. This because discussions are underway at Corporate Management Board to amend the governance arrangements in relation to service planning. <p>An audit of Service Planning & Performance will be undertaken during 2026/27 to review the revised governance arrangements.</p> <p>* Note – 2 medium priority recommendations are outstanding from the previous audit</p>	Position statement	-	- *	-
16	Finance, Estates & Benefits	<p>Creditors</p> <ul style="list-style-type: none"> ➤ Changes in Key Controls, System and Processes ➤ Performance Metrics ➤ Previous Recommendations <p>* Note – 2 medium priority recommendations are outstanding from the previous audit</p>	Reasonable	0	0 *	0

	Service Area	Audit & Scope/Risk	Audit Opinion	Recommendations		
				High	Med	Low
17	Marketing, Comms & Policy	<p>Partnerships (Core KAF)</p> <p>➤ A position statement on Partnerships has been produced rather than an audit undertaken. This because, in response to the previous audit recommendation (still outstanding) and the Corporate Risk regarding partnerships, a strategic partnerships update was taken to Corporate Strategy Delivery Board in February 2026. As a result of this, changes to governance of strategic partnerships as agreed.</p> <p>An audit of Partnerships will be undertaken during 2026/27 to review the revised governance arrangements.</p> <p>* Note – 1 medium priority recommendation is outstanding from the previous audit</p>	Position statement	-	- *	-
Total Recommendations				1	50	31

Key:

- **Substantial Assurance** - There is a sound control framework which is designed to achieve the service objectives, with key controls being consistently applied.
- **Reasonable Assurance** - Whilst there is basically a sound control framework, there are some weaknesses which may put service objectives at risk.
- **Partial Assurance** - There are weaknesses in the control framework which are putting service objectives at risk.
- **Minimal Assurance** - The control framework is generally poor and as such service objectives are at significant risk.
- **KFS** – Key Financial System
- **KAF** – Key Assurance Function

Partial Assurance Audit Opinions

4. There was one 'Partial' assurance audit report issued during the quarter as follows:

Environment – Passenger Transport – one high, six medium and three low priority recommendations were made to address the following issues:

High Priority	
Expenditure & Monitoring	Personal Travel Budgets (PTB) agreements do not state that they are to be used for transportation to school use only and checks on the use of PTB are not carried out including verification of the young person's attendance at school
Medium Priority	
Expenditure & Monitoring	Contracts for some temporary/emergency ad-hoc taxi journeys are awarded without an end date and had not been reviewed. Fuel, Wear & Tear payments are made without attendance verification. The Council fleet cannot provide transport for all Adult Social Care routes. There are no performance indicators in place.
Transport Provision	There are no documented processes and procedures. Data in the MTC Transport Planning System is inaccurate.
Low Priority	
Expenditure & Monitoring	Expenditure has been miscoded.
Transport Provision	Evidence of applications, approval of transport requests and route tendering could not be found in all cases. Best practice may not be being shared between functions within the service area.

5. There were no 'Minimal' assurance audit reports issued during the quarter.

6. There were no "Risks Accepted" formally accepted during the quarter.

7. The status of **audits in progress** at the end of the quarter are outlined below:

	Service Area	Audit	Progress
1	Adult Social Care	Extra Care Housing	Draft
2	Adult Social Care	Safeguarding (Core KAF)	Draft
3	Children's Social Care	Pathway Plans	Draft
4	Housing & Public Protection	Right to Buy	Draft
5	Public Health & Communities	Public Health Grant	Draft
6	Housing & Public Protection	Procurement & Contract Management (Service KAF)	Draft
7	Adult Social Care	Community Mental Health	Fieldwork
8	Adult Social Care	Better Care Fund	Fieldwork

9	Customer & Property	Fire Safety - Corporate Buildings (Core KAF)	Fieldwork
10	Finance, Estates and Benefits	Health & Safety (Core KAF)	Fieldwork
11	Finance, Estates and Benefits	Debt Data Analysis	Fieldwork
12	Finance, Estates and Benefits	Debtors (KFS)	Fieldwork
13	Public Health & Communities	Public Health (Key Assurance Review)	Fieldwork
14	Quality, Improvement, Governance & Commissioning	Safeguarding - BCP Safeguarding Partnership	Fieldwork
15	Schools	Burton CE Primary School	Fieldwork
16	Commercial Operations	Asset Management – Facilities Management - BCP Leisure Health & Safety Compliance (Core KAF)	Fieldwork
17	Finance, Estates and Benefits	Business Continuity (Core KAF)	Fieldwork
18	Planning & Transport	Strategic CIL Governance & S106 Operational Arrangements	Fieldwork
19	Adult Social Care	Care Technology	Scoping
20	Finance, Estates and Benefits	Procurement (Core KAF)	Scoping
21	Finance, Estates and Benefits	Asset Management (Estates Management) (Core KAF)	Scoping
22	Finance, Estates and Benefits	Risk Management (Core KAF)	Scoping
23	Law & Governance	Information Governance (Core KAF)	Scoping
24	People & Culture	HR (Core KAF)	Scoping
25	Wellbeing Directorate Wide	Human Resources (Service KAF)	Scoping
26	Marketing, Comms & Policy	Sustainable Environment (Core)	To commence
27	Housing & Public Protection	Temporary Accommodation and B&B Financial Management - Follow Ups	To commence
28	Law & Governance	Local Land Charges	To commence
29	IT & Programmes	IT Equipment Asset Management (Service)	To commence

8. The 2025/26 Audit Plan has been kept under review to ensure that any changes to risks, including emerging high risks, are considered along with available resource. The table below shows the changes which have been made to the Audit Plan during quarter 4.

Table showing amendments to the 2025/26 Internal Audit Plan (during Quarter 4)

Service Area	Audit	Added / Removed (Days)	Internal Audit Risk Score	Rationale
Adult Social Care	Emergency Duty Service	-15	Medium	Audit swapped with Care Technology (both assessed as Medium Risk) to accommodate service priorities
Adult Commissioning	Care Technology	+15	Medium	Audit swapped with Emergency Duty Service (both assessed as Medium Risk) to accommodate service priorities
Finance, Estates and Benefits	Human Resources (Service KAF)	-10	Low	Risk score re-assessed during year from medium to low. Removed from plan due to low risk and resource pressures.
Net changes		-10		

9. Based on the progress against the plan to date, as shown in the paragraphs above, the plan is on track to be materially delivered in time to support the Chief Internal Auditor's annual audit opinion.
10. The audits planned for the remainder of Quarter 4 are shown on the 'audits in progress' table above. Planned audits for Quarter 1 are included in the 2026/27 Audit Plan report which is being presented as a separate item to this Audit & Governance Committee.

Significant Issues Arising and Other Work

11. Six Early Education Fund (EEF) audit final reports were issued during Quarter 4. All 32 planned reviews for 2025/26 have now been completed. No significant issues were identified.
12. The audits of the Poole and the Bournemouth Charter Trustees were carried out during the quarter and reported to their respective committees.
13. Following the introduction of the Global Internal Audit Standards (GIAS) on 1 April 2025, work is continuing to ensure full compliance with the new Standards.

Implementation of Internal Audit Recommendations

14. It is a requirement of the Audit Charter that all High Priority recommendations that have not been implemented by their first or subsequently agreed target date will be reported to the Audit & Governance Committee (where the revised target date has not previously reported). This is to ensure the Committee is fully appraised of the speed of implementation to resolve, by priority, the most significant weaknesses in systems and controls identified.
15. At the end of February, there were 13 high recommendations which have exceeded their original target date. Of these, eight have previously been reported to Audit & Governance Committee and the agreed revised target date not yet been met. The remaining five meet the criteria in paragraph 14 and are therefore shown in Appendix 1.
16. All other High Priority recommendations followed up during the period were found to have been satisfactorily implemented by management.

17. The Audit Charter also requires any Medium Priority recommendations where the original target date has been exceeded (or will exceed) by over 18 months to be reported to Audit & Governance Committee.
18. As at the end of February, there were two medium priority recommendations which had been outstanding for over 18 months. However, these have previously been reported to this Committee and the agreed revised date has not yet been met. Therefore, none are included in Appendix 1.
19. Please note that the revised Internal Audit Charter, which is being reported separately to this Committee, brings forward the reporting of outstanding medium priority recommendations to those outstanding for a year. This is to enhance the escalation of outstanding recommendations and unaddressed risk to Audit & Governance Committee. As at the end of February, there were five medium recommendations which met this criteria.
20. Audit & Governance Committee are asked to review Appendix 1, along with the explanations and the revised timescales. Relevant Directors can be asked for further explanations as required; explanations can be in written or verbal form, as the Committee deems appropriate for each individual circumstance.

Options Appraisal

21. An options appraisal is not applicable for this report.

Summary of financial implications

22. The BCP Council Internal Audit Team revised budgeted cost for 2025/26 is £824,400; this figure is inclusive of all direct costs, including supplies & services, but it does not include the apportionment of central support costs (which are budgeted in aggregate and apportioned to services as a separate exercise). The budget figure also includes the Head of Audit & Management Assurance who manages other teams.
23. At this stage of the financial year, based on assumptions for the remainder of the year, there is a projected underspend forecast in the region of £10,000.

Summary of legal implications

24. This report gives a source of assurance on the adequacy and effectiveness of the risk, control, and governance systems in place.

Summary of human resources implications

25. The Internal Audit Team currently consists of 12.95 FTE inclusive of the Head of Audit & Management Assurance. However, one of the Audit Managers has tendered their resignation and will be leaving at the end of the financial year. Consideration is currently being given to the best way to fill this role.
26. In the annual report, the Chief Internal Auditor must provide an opinion on whether the resources are sufficient to provide Audit & Governance Committee and the Council's senior management with the assurances required. The Chief Internal Auditor is keeping this under active review to ensure sufficient coverage. This will include consideration of assurances provided by external bodies, such as CQC, Housing Inspectorate and Ofsted, as well as the breadth and depth of internal audit coverage provided. If necessary, the CIA will seek to appoint temporary resource to ensure that the Council is provided with an audit opinion, however, this is not considered necessary at this point.
27. A specialist IT audit contractor was engaged to deliver the Citizen Development (Application Development) audit.

Summary of sustainability impact

28. There are no direct sustainability impact implications from this report.

Summary of public health implications

29. There are no direct public health implications from this report.

Summary of equality implications

30. There are no direct equality implications from this report.

Summary of risk assessment

31. The risk implications are set out in the content of this report.

Background papers

None

Appendices

Appendix 1 –High Priority recommendations – original / revised target date exceeded; and Medium Priority recommendations outstanding for 18 months beyond the original target date where not previously reported

Appendix 1 - Table; High Priority recommendations where the original/revised target date for implementation was not met

Recommendation	Original/ Revised Target Date/s	Explanation from Director	Revised Target Date	Previously Reported to A&G?
HIGH PRIORITY RECOMMENDATIONS				
<u>Children's Services – Health & Safety & Fire Safety (2024/25)</u> – partial assurance				
One of the four high priority recommendations has been implemented; the three outstanding recommendations are shown below:				
A complete and accurate record of all buildings and sites under the responsibility of Children's Services should be in place, regularly updated and agreed between with the Corporate Fire Safety Team, Children's Service and the Asset Management Team.	30/6/25, 31/8/25; 31/12/25; 28/2/26	The reconciliation of building records has been completed. The majority of buildings have been confirmed as being under the responsibility of their respective tenants or have trained LFSCs formally assigned to the buildings. However, there are three buildings which remain without an allocated LFSC that will be progressed as a priority.	31/3/26	Yes
All fire safety checks at Children's Services buildings must be completed according to their required schedule. Furthermore, ensure that there is adequate cover to undertake fire safety checks when a Fire Warden is unavailable.	31/5/25, 31/8/25; 31/12/25; 28/2/26	Evidence of fire checks have been sent to audit for the nine buildings that have been assigned a trained LFSC. This issue has been escalated to the Corporate Health, Safety and Fire Board by the Chair of the Children's HS&FB. LFSCs role requires review in order to encourage staff to take up the duties. A paper is being presented by Children's Services and the Fire Safety Officer.	31/3/26	Yes
All Children's Services buildings should have an assigned LFSC. This should be communicated to the Corporate Fire Safety Team. In addition, LFSCs should be up to date with the relevant fire safety training and this should be appropriately recorded.	30/9/25; 31/12/25; 28/2/26		31/3/26	Yes
<u>Schools Finance (2024/25/26)</u> – partial assurance				
Deficit recovery plans must be put in place for any maintained school in a reserve balance deficit as required by the DfE. Additionally, given the number of schools either in or nearing a reserve balance deficit position, consideration should be given to developing a strategic approach to identify potential cost-savings and efficiencies that could apply to multiple maintained schools.	31/1/26	Deficit recovery plans for two schools (Christchurch Learning Centre and Linwood) are progressing and will need to be reviewed and agreed at each school's governing body before submission to BCP for approval. One School (Somerset Primary) has recently had a Schools Resource Management Advisor review completed and we are awaiting the report, which is expected to outline potential savings opportunities. Furthermore, a Team Around the School (TAS), including	31/5/26*	No

Recommendation	Original/ Revised Target Date/s	Explanation from Director	Revised Target Date	Previously Reported to A&G?
		Education and Finance Officers, school staff and governors, is in place to support deficit recovery and budget planning. <i>*Revised date set to accommodate the schools' annual budget planning process</i>		
Out of Borough Placements (2025/26) – partial assurance				
<p>A review of all 2025/26 Out of Borough active provisions must be undertaken to identify the missing notifications. Once identified, further steps to locate the missing record, such as requesting IT to undertake email searches, should be undertaken, or the host authority re-notified (if relevant).</p> <p>Additionally, all Out of Borough notifications should be stored on the young person's Mosaic record. Where this is not possible, they should be stored on the young person's SharePoint folder.</p> <p>Furthermore, a data transfer procedure should be implemented to ensure that all data is moved from network drives to SharePoint securely. A review should be carried out to ensure that there have been no further erroneous deletions of data.</p>	31/1/26	<p>A review is underway of all OOB notifications for children placed during 2025/26, this shall be completed by 31/03/2026. All records shall be updated and stored in the child's folder in MOSAIC.</p> <p>Data transfer from P Drive to Teams has been strengthened and champions have been identified which will ensure consistency moving forward.</p>	31/3/26	No
MEDIUM PRIORITY – outstanding 18 months beyond the original target date (not previously reported OR revised date exceeded)				
None to report				