

Agreed Actions – September 2025

SWAP  
INTERNAL AUDIT SERVICES  
Helping Organisations to Succeed

Open Management Actions

Organisation

Cotswold District Council

Audit Title

All

Issue Tester

All

Issue Subscriber

All

Open Actions by Priority

11

8

2

3

Not yet due

Due within 30 days

1-30 days overdue

31-60 days overdue

61-90 days overdue

91+ days overdue

Total Actions

9

8

(Blank)

(Blank)

(Blank)

2

19

Open Actions by Organisation

Priority ● 2 ● 3

19

8

11

Cotswold District Council

Open/Closed Actions

53

19

Complete

In Progress

Overdue Open Actions

17 (89.47%)

2 (10.53%)

On Time

Overdue

Open Actions with Extended Dates

9 (47.37%)

10 (52.63%)

Yes

No

Management Actions

Open Action Plan Details

Closed Action Plan Details

Self Assessed Complete Action Plan Details

| Open Agreed Actions - September 2025 |               |   |  |                     |         |                   |                       |            |   |
|--------------------------------------|---------------|---|--|---------------------|---------|-------------------|-----------------------|------------|---|
| ID<br>(Action Plan)                  | ID<br>(Issue) | Audit Title   | Title (Issue)  | Issue Status        | Period  | Priority<br>Score | Original<br>Timescale | Timescale  | Follow-Up Assessment  |
| 2984                                 | 2786          | CDC - Property Services - Compliance and Health & Safety - March 2023 | Central Property Database Accuracy   | Pending Remediation | 2023/24 | 3                 | 30/09/2024            | 31/10/2025 | July 2025: A review of the property database demonstrates significant progress has been made with uploading compliance documentation. Officers are continuing to progress this action to ensure database information is comprehensive and accurate. Timescale extended to provide the Council's new Property team with time to fully complete this action following the recent significant structure changes. |
| 5348                                 | 5005          | CDC - Community Infrastructure Levy 2023/24                           | Roles and responsibilities are not formally defined in guidance.   | Pending Remediation | 2024/25 | 2                 | 31/01/2025            |            | Awaiting update from CDC Planning Officers on progress.   |
| 5349                                 | 5006          | CDC - Community Infrastructure Levy 2023/24                           | CIL Payment Requests.  | Pending Remediation | 2024/25 | 3                 | 31/01/2025            |            | Awaiting update from CDC Planning Officers on progress.   |
| 5932                                 | 5566          | CDC - CT/NNDR 2024/25   | CDC Revenues and Benefits Suspense Account Monitoring.   | Pending Remediation | 2024/25 | 3                 | 31/03/2025            | 31/10/2025 | Sept 2025: Will follow this up during annual audit review   |
| 5933                                 | 5567          | CDC - CT/NNDR 2024/25   | CDC Historical Revenues and Benefits Suspense Account Entries.   | Pending Remediation | 2024/25 | 2                 | 31/03/2025            | 31/10/2025 | Sept 2025: Will follow this up during annual audit review   |
| 5749                                 | 5389          | CDC - Data Breaches - 2023/24   | CDC Data Protection Suggestions  | Pending Remediation | 2024/25 | 2                 | 30/06/2025            | 31/12/2025 | Sept 2025: Follow-Up audit in progress  |
| 5822                                 | 5460          | CDC - Leisure and Culture Facilities - 2024/25                        | Council Contract Checks  | Pending Remediation | 2024/25 | 3                 | 31/03/2026            |            |   |
| 6500                                 | 6086          | CDC - Leisure and Culture Facilities - 2024/25                        | Outstanding Security Recommendation  | Pending Remediation | 2024/25 | 2                 | 31/12/2025            |            |   |
| 5347                                 | 5004          | CDC - Members Allowances and Expenses 2024/25                         | Evidence of Expense Claims   | Pending Remediation | 2024/25 | 2                 | 28/02/2025            | 30/09/2025 | July 2025: Our follow-up review of members expenses shows that controls have improved. However, receipts and expense forms were not available for all expenses incurred since April 2025. We plan to retest members expenses in September and have therefore extended the timescale.  |
| 5895                                 | 5530          | CDC - Procurement Cards Follow Up                                     | CDC Procurement Card Register and unused cards.  | Pending Remediation | 2024/25 | 2                 | 30/06/2025            | 31/03/2026 | Sept 2025: CFO advised - Project to move to "PO to Pay" being scoped and will cover the use of procurement cards (as PO to Pay will identify appropriate purchasing options). Review March 2026   |
| 5897                                 | 5532          | CDC - Procurement Cards Follow Up                                     | CDC - Procurement Card Spend Transparency reports  | Pending Remediation | 2024/25 | 3                 | 30/06/2025            | 31/03/2026 | Sept 2025: CFO advised - Project to move to "PO to Pay" being scoped and will cover the use of procurement cards (as PO to Pay will identify appropriate purchasing options). Review March 2026   |
| 5947                                 | 5581          | CDC - Procurement Cards Follow Up                                     | CDC - Procurement Cards Policy & Procedures responsibilities.  | Pending Remediation | 2024/25 | 2                 | 30/06/2025            | 31/03/2026 | Sept 2025: CFO advised - Project to move to "PO to Pay" being scoped and will cover the use of procurement cards (as PO to Pay will identify appropriate purchasing options). Review March 2026   |
| 6956                                 | 6519          | CDC - S106s 2023/24   | Roles, responsibilities, and processes not clearly understood by all officers and external stakeholders. | Pending Remediation | 2024/25 | 2                 | 30/09/2025            |            |   |
| 6957                                 | 6520          | CDC - S106s 2023/24   | A review of engagement with the S106 consultation process is required.                                   | Pending Remediation | 2024/25 | 2                 | 30/09/2025            |            |   |
| 6958                                 | 6521          | CDC - S106s 2023/24   | Monitoring processes for non-financial clauses are insufficient.   | Pending Remediation | 2024/25 | 2                 | 30/09/2025            |            |   |
| 6959                                 | 6522          | CDC - S106s 2023/24   | Improvements to S106 contribution management required.   | Pending Remediation | 2024/25 | 3                 | 30/09/2025            |            |   |
| 5451                                 | 5102          | CDC - Taxi Licensing Safeguarding Follow Up                           | CDC Hackney Carriage & Private Hire Licensing Policy   | Pending Remediation | 2024/25 | 3                 | 30/06/2025            | 30/09/2025 |   |
| 5800                                 | 5438          | CDC - Taxi Licensing Safeguarding Follow Up                           | CDC Taxi Licensing Income Reconciliation.  | Pending Remediation | 2024/25 | 2                 | 30/06/2025            | 30/09/2025 |   |
| 7079                                 | 6633          | PUB - Counter Fraud & Enforcement Unit 2024/25                        | Comprehensive Case Notes were missing  | Pending Remediation | 2024/25 | 3                 | 30/09/2025            |            |   |

