

Agenda Item	4
Report No	AC/16/25

**Committee:**                      **Audit Committee**

**Date:**                              **20 August 2025**

**Report Title:**                      **Internal Audit Reviews and Progress Report – 25/04/25 – 30/07/25**

**Report By:**                      **Strategic Lead (Corporate Audit)**

## **1. Purpose/Executive Summary**

- 1.1 This report provides details of the work undertaken by the Internal Audit section since the last report to Committee in May 2025.

## **2. Recommendations**

- 2.1 Members are asked to:

- i. **Consider** and **note** the Final Reports referred to in Section 5.1 of the report.
- ii. **Scrutinise** and **note** the current work of the Internal Audit Section outlined at sections 6 and 7, and the status of work in progress detailed at **Appendix 1**.

## **3. Implications**

- 3.1 Resources – see update provided at section 8 with regard to the Internal Audit resources.
- 3.2 Risk - the risks and any associated system or control weaknesses identified as a result of audit work or corporate fraud investigations will be reviewed and recommendations made for improvement.
- 3.3 There are no Legal, Health and Safety or Gaelic implications arising from this report.

## 4. Impacts

- 4.1 In Highland, all policies, strategies or service changes are subject to an integrated screening for impact for Equalities, Poverty and Human Rights, Children's Rights and Wellbeing, Climate Change, Islands and Mainland Rural Communities, and Data Protection. Where identified as required, a full impact assessment will be undertaken.
- 4.2 Considering impacts is a core part of the decision-making process and needs to inform the decision-making process. When taking any decision, Members must give due regard to the findings of any assessment.
- 4.3 This is an update report and therefore an impact assessment is not required.

## 5. Internal Audit Reports

- 5.1 There have been two reports issued during this period as detailed in the table below.

Service Cluster	Subject	Audit opinion
Corporate	Financial Sustainability	Full Assurance
Corporate	Elections management	Substantial Assurance

Each report contains an audit opinion based upon the work performed in respect of the subject under review. The five audit opinions are set out as follows:

- (i) Full Assurance: There is a sound system of control designed to achieve the system objectives and the controls are being consistently applied.
- (ii) Substantial Assurance: While there is a generally a sound system, there are minor areas of weakness which put some of the system objectives at risk, and/ or there is evidence that the level of non-compliance with some of the controls may put some of the system objectives at risk.
- (iii) Reasonable Assurance: Whilst the system is broadly reliable, areas of weakness have been identified which put some of the system objectives at risk, and/ or there is evidence that the level of non-compliance with some of the controls may put some of the system objectives at risk.
- (iv) Limited Assurance: Weaknesses in the system of controls are such as to put the system objectives at risk, and/ or the level of non-compliance puts the system objectives at risk.
- (v) No Assurance: Control is generally weak, leaving the system open to significant error or abuse, and/ or significant non-compliance with basic controls leaves the system open to error or abuse.

## 6. Internal Audit work in progress

- 6.1 Additional unplanned work had been added to the agreed audits (in response to Audit Scotland's report on the Aberdeen City Council Tax Fraud). We have also brought forward a review of Children's Services -Transition Arrangements to coordinate this with an NHS Highland internal audit review of the same area. Audits for the 2025/26 audit plan are in progress and their current status is provided at **Appendix 1**. The Internal Audit Team has continued to make best efforts to ensure timely completion of this audit work (noting resources at 3.1).

## 7. Other Work

7.1 The Section has been involved in a variety of other work during the period which is summarised below:

- Audits for other Boards, Committees and Organisations

Audit work has been undertaken during this period for the Valuation Joint Board, Pensions Board and for High Life Highland which will be reported to the respective Boards/ Committees in due course.

- Attendance at HR & Payroll Programme Board

Audit representation has been requested on the Board in an independent non-voting capacity. The role being carried out by the Corporate Audit Manager is to act as the “critical friend” to assist in providing assurance in matters relating to internal controls, governance and risk management.

- Attendance at officer meetings for Inverness Green Freeport

Developing preparatory understanding of arrangements surrounding the role of the Highland Council as Accountable Body for the Inverness Green Freeport. The Green Freeports Framework sets a range of new expectations and assurance requirements including additional internal audit reporting requirements.

- Global Internal Audit Standards (GIAS)

Work is continuing with regard to implementing and embedding the requirements of the GIAS.

- Corporate Fraud, Whistleblowing concerns and other investigations activity

The Single Point of Contact (SPOC) work is an ongoing commitment providing information to Police Scotland, the Department of Work and Pensions and the UK Immigration Enforcement Office. This work assists these organisations in investigating potential crimes and in making our communities safer. An allowance of time for these commitments is made within the Internal Audit Plan each year. We have seen an increase in activity in this area over the last reporting period.

We have a current commitment of 9 cases. This comprises of several active cases subject to investigation and those where the investigation has been concluded but there is ongoing recovery or report to the Procurator Fiscal.

Ongoing investigations during this period include:

- Two ongoing Whistleblowing cases.
- One NFI case
- Three individual cases of salary overpayments which were referred by the Payroll Section.
- Two ongoing investigations, one reported by the Service.
- One suspected theft allegation. The allegations were proven and resulted in disciplinary action with the employee dismissed. A system weaknesses draft report is presently being prepared.

Where active fraud and whistleblowing investigations are in progress, no further information can be provided in order to prevent these being compromised. However, once the investigations have been completed including any associated disciplinary/ legal action where relevant, the system weaknesses reports will be provided to the Audit Committee to scrutinise.

## 8. Internal Audit Resources

- 8.1 Following the resignation of a Senior Auditor in March 2025, the opportunity was taken to restructure the Internal Audit Team. The original team structure (6 FTE) consisted of 2 \* Senior Auditors who each managed a team of 2 Assistant Auditors. This changed over time following the removal of vacant Assistant Auditor post as a budget saving and the recruitment of a new Graduate Trainee Auditor. The expectation is once the Trainee has gained sufficient work experience and their professional qualification that they will then become an Assistant Auditor. The introduction of the new Global Internal Audit Standards has also brought about more onerous compliance requirements both for the provision of internal audit services and for internal auditors. These were the two main drivers to implement the structure as shown in the table below.

Original Structure (6 then 5 FTE)	New Structure (5 FTE)
2 * Senior Auditors (HC10) 4 * Assistant Auditors (HC08) NB 1 FTE later deleted	1 * Senior Auditor (HC10) 3 * Auditors (HC09) 1 * Assistant Auditor (HC08)/ Trainee (HC04 – HC08)

- 8.2 The new structure came into effect from 1<sup>st</sup> June 2025 and 2 of the Assistant Auditors now Auditors. The final Auditor post is presently vacant and being recruited to. A verbal update will be provided to Committee.

In addition to the 5 FTE above, there are also 2 FTE Corporate Fraud staff. This is the full complement of the Corporate Audit Team who are managed by the Corporate Audit Manager.

- 8.3 The current vacancy does mean that the available audit days are less than anticipated when the audit plan was prepared. However, the plan does include an element of contingency time which can be used to offset vacancies in the short term. Should this be insufficient and it is considered necessary amend the audit plan, this will be reported to the Committee and approval sought for any changes required.

Designation: Strategic Lead (Corporate Audit)

Date: 17 July 2025

Author: Jason Thurlbeck, Corporate Audit Manager

Background Papers: N/A

Appendices: Appendix 1 - Internal Audits in progress

## Appendix 1 – 2025/26 Internal Audits in progress

Service	Audit Subject	Priority	Planned Days	Current Status	Planned Committee Reporting Date
<b>Audits c/ from 2024/25 Audit Plan</b>					
Place	Climate Strategy & Sustainability	High	30	Draft report in progress	November 25
People	Children's Services - Transition Arrangements	High	30	Draft report in progress	November 25
Corporate	Wider review of internal controls following the Aberdeen City Council Tax Fraud	High	30	Draft report in progress	November 25
People	Family Teams	High	30	Fieldwork in progress	November 25
Place	Property Maintenance & Repairs	High	30	Fieldwork in progress	November 25
<b>2025/26 Audit Plan</b>					
Place	Asset Management	High	30	Planning initiated *	-
Corporate	Human Resources	High	30	Planning initiated *	-
Place	Roads Operations and Maintenance	High	30	Planning initiated *	-
Corporate	IT Infrastructure	High	30	Planning initiated *	-
Corporate	ICT & Digital Services	High	30	Planning initiated *	-
Place	Infrastructure projects	High	30	Planning initiated *	-
People	Emergency Social Work Service	Medium	30	Planning initiated *	-
Corporate	Legal Services	Medium	30	Planning initiated *	-
Place	Ferries	Medium	30	Planning initiated *	-
People	Fostering and Adoption	Medium	30	Planning initiated *	-
Corporate	General Ledger	High	30	Not yet started	-
Place	Property Capital Projects	High	30	Not yet started	-
Corporate	Strategic Improvement	Medium	30	Not yet started	-
Corporate	Payroll	Medium	30	Not yet started	-
People	Primary Schools	Medium	30	Not yet started	-

<b>Service</b>	<b>Audit Subject</b>	<b>Priority</b>	<b>Planned Days</b>	<b>Current Status</b>	<b>Planned Committee Reporting Date</b>
Corporate	Insurance	Medium	30	Not yet started	-
People	Early Years	Medium	30	Not yet started	-
People	Secondary Schools	Medium	30	Not yet started	-
People	Additional Support for Learning	Medium	30	Not yet started	-

\* Once the Terms of Reference has been prepared, this will detail the planned Committee reporting date.

## Internal Audit Final Report

Corporate Cluster

Financial Sustainability

Description	Priority	No.
Major issues that managers need to address as a matter of urgency.	High	0
Important issues that managers should address and will benefit the Organisation if implemented.	Medium	0
Minor issues that are not critical but managers should address.	Low	0

### Distribution:

Chief Executive  
Chief Officer – Corporate Finance  
Assistant Chief Executive - Corporate  
Audit Scotland

### Audit Opinion

The opinion is based upon, and limited to, the work performed in respect of the subject under review. Internal Audit cannot provide total assurance that control weaknesses or irregularities do not exist. It is the opinion that **Full Assurance** can be given in that there is a sound system of control designed to achieve the system objectives, and the controls are being consistently applied.

**Report Ref:** HRF99999  
**Draft Date:** 15/07/2025  
**Final Date:** 31/07/2025

## **1. Introduction**

- 1.1 The Audit Scotland Code of Audit Practice 2021 defined financial sustainability as “the ability to meet the needs of the present without compromising the ability of future generations to meet their own needs”. The Council is required by legislation to demonstrate its financial sustainability by agreeing a balanced budget each year for the delivery of its statutory duties.
- 1.2 The audit involved a review of the processes to prepare the budget and savings proposals for the Council’s 2024/25 and 2025/26 Revenue Budgets and the rolling 3-year Medium Term Financial Strategy (MTFS).
- 1.3 The audit assessed the controls and procedures: for the setting of budgets; the identification and agreement of income generation and savings proposals; the adequacy of earmarked/general reserves and the effectiveness of financial performance measures. The audit focussed on the processes and controls and did not include detailed review of individual budget savings or income generation targets.
- 1.4 The audit did not consider the financial sustainability of the Council’s Housing Revenue Account, capital programme nor the effectiveness of its financial management controls (budget and savings monitoring/reporting).

## **2. Main Findings**

### **2.1 *Budget Plans and medium-term financial planning***

This objective was fully achieved. The budget setting process met the requirements of the Council’s Financial Regulations. There were regular meetings with both officers and elected members as budget proposals were developed, and the comprehensive annual budget setting papers presented to full Council in both years reviewed provided evidence of an evolving approach to preparing and presenting the detail behind the budget setting process.

The budget assumption figures quoted within both budget setting reports were reasonable and supported by explanations. The statements by the Section 95 Officer (Chief Officer – Corporate Finance) provided a clear summary of the Council’s financial situation at the time and a reasonable assessment of the medium-term financial outlook.

The Council had a rolling three-year MTFS, which was introduced for the first time in 2024/25 and was aligned to the Operational Delivery Plan. The budget setting reports for both years clearly detailed the budget gap that needed to be closed.

### **2.2 *Income generation and savings proposals***

This objective was fully achieved. The measures to address the budget gap in both years were clearly stated within the budget setting reports for 2024/25 and 2025/26. Templates for each budget saving detailed the risks, benefits and impact on communities. Savings linked to the Operational Delivery Plan had a responsible officer, Senior Responsible Officer (Chief Officer) and Portfolio Sponsor (Assistant Chief Executive) allocated to each workstream.

All savings detailed in the budget setting reports for 24/25 and 25/26 were recurring savings in line with good practice highlighted by Audit Scotland.

The majority of financial flexibilities savings were supported by detailed information around the benefits and implications within the budget setting report, and where applicable included input from independent advisors. Where details were not included in the budget setting reports, satisfactory explanations on the basis of the saving were provided to the auditor.



### 2.3 *Reserves and financial sustainability measures*

This objective was fully achieved. The Reserves strategy, agreed by Council in December 2023, detailed the reasons for holding reserves, and the minimum level of non-earmarked reserves required to be held for general contingency to support budget planning and risk management.

The levels of non-earmarked reserves held were within the levels set in the Reserves Strategy, and the total value of reserves held provided sufficient contingency to mitigate the financial risks facing the Council in the professional view of the Section 95 Officer.

The Section 95 Officer's statement in both budget setting reports provided a clear and transparent statement on the adequacy of the proposed financial reserves and confirmed that in 2025/26 reserves were not used to close the budget gap.

The basis and reason for earmarked reserves was supported by the information contained in budget setting reports, updates on the MTFS and the Operational Delivery Plan. Regular updates on earmarked reserves were presented to full Council which provides opportunity for regular scrutiny by elected members.

The financial sustainability indicators approved by Council in December 2024 were reported as part of the budget setting report for 2025/26 in March 2025 and provided a clear and transparent assessment of the Council's financial position.

## 3. **Conclusion**

3.1 The audit found that the Council has a robust framework of processes in place to help ensure the financial sustainability of the Council. In particular, the work done over recent years to develop a Medium-Term Financial Strategy, Reserves Strategy and Financial Sustainability Performance Indicators demonstrate a significant step forward in terms of forward planning and transparency. The findings of this audit support the findings of the Account Commission's Best Value report on Highland Council, which concluded that "appropriate and effective financial management arrangements are in place at the council". As a result, no audit recommendations have been made.

It is important to note, however, that the positive findings of this report do not mean that the Council will not face challenging financial circumstances in the future. The nature of the local government budget setting process, and the extent to which budgets have to include assumptions on a range of areas such as grant settlement from the Scottish Government, inflation, staff pay awards etc, builds uncertainty into the process. However, the findings of this report do provide assurance that the processes in place will help the Council to respond appropriately to the ongoing risks around the Council's finances.

## Internal Audit Final Report

Corporate

Elections Management

Description	Priority	No.
Major issues that managers need to address as a matter of urgency.	High	0
Important issues that managers should address and will benefit the Organisation if implemented.	Medium	1
Minor issues that are not critical but managers should address.	Low	1

### Distribution:

Chief Executive  
Assistant Chief Executive - Corporate  
Chief Officer, Legal & Corporate Governance  
Elections Manager  
Senior Elections Officer

### Audit Opinion

The opinion is based upon, and limited to, the work performed in respect of the subject under review. Internal Audit cannot provide total assurance that control weaknesses or irregularities do not exist. It is the opinion that **Substantial Assurance** can be given in that while there is generally a sound system, there are minor areas of weakness which put some of the system objectives at risk, and/ or there is evidence that the level of non-compliance with some of the controls may put some of the system objectives at risk.

**Draft Date:** 24/06/2025

**Final Date:** 17/07/2025

## 1. Introduction

1.1 The Council is responsible for the management and delivery of elections to:

- Scottish Parliament – next scheduled for 07/05/26
- Highland Council – next scheduled for 06/05/27
- Highland Council by-elections – may be required outside the normal electoral cycle (estimated 2 per year)
- UK Parliament – next scheduled date to be held no later than 15/08/29.

The Elections Team will also support future electoral activity for:

- Cairngorm National Park election March 2027
- Community Council interim elections (2 per year), full election in 2027
- BID Ballots in 2028 and 2029 (Inverness, Nairn, Dornoch, Inverness Tourism and Fort William).

1.2 The audit looked at how future and upcoming electoral events were prepared for and checked that this was in line with Electoral Commission Guidance for Returning Officers. In particular, the arrangements for recruitment and training of elections staff and the selection of suitable venues for the various election activities (polling stations, postal vote issue and opening and verification and count) were examined. Although the focus of the audit was on future and upcoming events, as there were only 2 being planned at the time of the audit, 2 recently held Council by-elections were also examined:

- Ward 10 By-election to be held on 19/06/25
- Scottish Parliamentary election to be held on 07/05/26
- Ward 14 By-election held on 26/09/24
- Ward 21 By-election held on 21/11/24.

1.3 The costs of delivering Scottish and UK Parliamentary elections is fully subsidised by the Scottish and UK Governments, respectively. The process for reclaiming these funds was examined to ensure that all funds due to the Council were received. The Council meets the cost of local elections, apart from the cost of the electronic count which is centrally funded by the Scottish Government, and the audit looked at the arrangements in place to ensure that these costs could be covered. The way in

which expenditure was controlled for all electoral activity was assessed.

1.4 As well as examining the arrangements for planned elections, the audit also considered the Council's preparedness for unplanned events such as by-elections and snap elections.

## 2. Main Findings

### 2.1 Staffing requirements

This objective was substantially achieved. As per Electoral Commission guidance, a project plan had been prepared for all of the sampled by-elections. These included the identification of staffing requirements for the core project team, Depute Returning Officers, polling stations, postal vote issue and opening and verification and count. All of the staffing requirements identified were in line with Electoral Commission guidance. For the 2026 Scottish Parliamentary election, although planning is usually initiated 6 months beforehand, work had been ongoing since January 2025 on key deliverables for this election.

The process for identifying and recruiting elections staff was examined. In the past, both internal and external candidates could apply for elections work through a simple online application process. The eligibility and identity of internal candidates was verified by way of their employment with Highland Council or HLH and the Elections Team would carry out eligibility checks and verify the identity of external candidates. Once these checks had been carried out their details would be added to an approved list of elections staff. The recruitment process was currently under review and going forward, recruitment would focus on internal staff which would offer a number of benefits and efficiencies e.g., pre-employment checks already carried out, details already held by Payroll, ability to have more comprehensive programme of training, ease in communication with appointed staff.

The list of approved elections staff was maintained on a continuous basis and reviewed on an annual basis. Current numbers of staff held on the list were as follows:

Category	Number of staff on approved list	Estimated posts required for national election
Count Staff	413	350
Postal Staff	35	50
Poll Staff	1,013	800
<b>Total</b>	<b>1,461</b>	<b>1,200</b>

For planned and unplanned elections, the required staff for each election role would be identified from the list and contacted to establish their availability. For resilience purposes, it was estimated that ideally there should be double the number of staff on the approved list for each category of post i.e., 2,400 in total. Recruitment exercises were planned to begin in summer 2025 in preparation for the 2026 Scottish Parliamentary election.

The Assistant Chief Executive – Corporate confirmed that a critical review of the budget, including staffing and resource needs had been carried out many months ago and this identified the requirement for a further HC7 post within the core Elections Team. A candidate has been successfully recruited and is due to start on 28/07/25.

There was a draft business continuity plan for elections which included the steps that should be taken in the event that there was a significant reduction in available elections staff. It had been prepared in consultation with the Emergency Planning Team and approved by the Chief Officer Legal & Corporate Governance, but it had not yet been presented to the Returning Officer for approval and finalised (see action plan L1). For each election, contingency plans to deal with gaps in staffing were built into the planning process and a risk register was prepared which included staffing.

## 2.2 Training requirements

This objective was fully achieved. The project plans prepared for the sampled by-elections identified staff training requirements and the training delivered was in line with the relevant Electoral Commission guidance. Training was refreshed for all staff prior to each election, both planned and unplanned, to ensure that they were fully aware of their duties and what would be expected of them.

## 2.3 Venue requirements

This objective was fully achieved. The project plans prepared for the sampled by-elections identified venue requirements for all election activities and a polling scheme (list of polling places) had been prepared. Work had begun to identify polling place requirements for the 2026 Scottish Parliamentary election and a polling scheme had been drafted. All of the venue planning arrangements examined were in line with the relevant Electoral Commission guidance.

Wherever possible, local staff were appointed for each polling place so that travel time was kept to a minimum. The methodology followed when appointing staff was as follows:

- Appointment of staff within town of the polling place
- Appointment dependent on experience of working at that polling place
- If not possible, appoint staff from other areas (max 30 minute from polling place)
- If the 30-minute travel time was exceeded the situation was dealt with on a case-by-case basis whereby an overnight stay may be authorised.

Transport plans were prepared for the transportation of ballot boxes after the close of the poll for each election from the polling place to a specified drop off point. The methodology for drop off points was that they were located in a central location which did not exceed a 30-minute travel time by poll staff. Transport plans had been prepared for all of the sampled by-elections, and one had been drafted for the 2026 Scottish Parliamentary election.

A master polling scheme, containing 245 polling places and covering all Council Wards, was maintained on a continuous basis. A contingency venue had been identified for each of the polling places which meant that there was an alternative option if the first-choice venue could not be secured in the event of an unplanned election.

The draft business continuity plan for elections included the steps that should be taken in the event of a loss of venue for any of the election activities (see action plan L1). For each election, contingency plans to deal with the loss of a venue were built into

the planning process and a risk register was prepared which included venue related matters. The requirements of the Terrorism (Protection of Premises) Act 2025 are to be considered following the publication of Statutory Guidance by the UK Government, and where applicable to election venues, steps would be taken to ensure compliance.

The Representation of the People Act 1983 placed a duty on Local Authorities to divide the local authority area into polling districts based on ward boundaries, designate a polling place for each district and to keep these arrangements under review. In accordance with legislation, the Council was required to commence a statutory review of polling districts, places and polling stations on 02/10/23 and complete it before 31/01/25. This was achieved well within the specified timescale and the results of the review were published on the 15/12/23.

#### 2.4 *Delivery costs*

This objective was substantially achieved. The project plans prepared for the sampled by-elections included the identification of estimated delivery costs and draft budgets had been prepared. These draft budgets were not uploaded into CiA to assist budgetary monitoring within the finance system. During regular budget meetings with Corporate Finance, actual expenditure would be monitored against the draft budget recorded in excel and on completion of an election a reconciliation would take place between actual and budgeted costs. However, for the completed by-elections, actual costs had not been recorded on the draft budget, and it was therefore not possible to confirm that the reconciliation had taken place and that costs had been appropriately controlled. The draft budget template had subsequently been amended to make it easier to populate from reports run in CiA from the General Ledger. It had also been updated so that completion of the reconciliation could be recorded, and these would be fully completed for all elections going forward (see action plan M1).

For the 2025/26 budget, recognition had been given to increased budget pressures on election activity with an additional £100K allocated on an annual recurring basis. Since 2018/19, £85k had been transferred into reserves annually for Council funded

election activity and the balance at end of 2024/25 was £500k. . The Assistant Chief Executive – Corporate confirmed that these arrangements were more than sufficient to cover upcoming elections activity.

The amount of funding available to the Council for UK and Scottish Parliamentary elections was set out in legislation and was dependent on the number of electorate in each constituency. This was called the Maximum Recoverable Amount (MRA) and 75% was claimed in advance of an election and the remainder was received following submission of a claim to the respective Government. The funding claim for the UK Parliamentary Election in July 2024 was examined. Prior to submission of the claim, a reconciliation had been carried out to ensure that all eligible expenditure incurred and recorded on the General Ledger was included. The claim was prepared by the Elections Manager, checked by Corporate Finance, authorised by the Returning Officer and submitted within the required timescale on the 03/04/25 to the Elections Funding Team, Department for Levelling Up, Housing & Communities.

### **3. Conclusion**

3.1 There was a systematic planning methodology in place for elections, and this was in accordance with Electoral Commission guidance. Evaluations were carried out following each election and lessons learnt were built into future election project plans so that continuous improvements could be made. Work was carried out on an ongoing basis to ensure that staffing and venue requirements for both planned and unplanned elections could be fulfilled with the maintenance of approved staff lists and polling schemes.

There was an effective process in place to ensure that all funding due to the Council for UK and Scottish Parliamentary elections was claimed, and funding was set aside annually for Council funded election activity.

#### 4. Action Plan

Ref	Priority	Finding	Recommendation	Management Response	Implementation	
					Responsible Officer	Target Date
M1	Medium	The project plans prepared for the sampled by-elections included the identification of estimated delivery costs and draft budgets had been prepared. These draft budgets were not uploaded into CiA to assist budgetary monitoring within the finance system.	Draft elections budgets should be uploaded to CiA to assist budget monitoring and utilise CiA functionality to enable live reporting.	The upload will be considered at the next opportunity in the management of the by-election.	Elections Manager	30/11/25
L1	Low	There was a draft business continuity plan for elections. It had been prepared in consultation with the Emergency Planning Team and approved by the Chief Officer Legal & Corporate Governance, but it had not yet been presented to the Returning Officer for approval and finalised.	The draft business continuity plan for elections should be presented to the Returning Officer for approval at the earliest opportunity and finalised. Thereafter, it should be regularly reviewed and updated.	The Election Business Continuity plan will be presented for approval at the next upcoming Election Meeting.	Elections Manager	30/11/25