Performance: Internal Audit Assurance

Audits completed in the 12 months to 10 August 2026

Ten internal audits are included, covering 22 findings. Six reviews gave Substantial assurance over how controls were working, one gave Moderate assurance and two gave Limited assurance; the advisory recruitment review did not receive an effectiveness rating. The main improvement areas were disrepair case management and follow-up of stock condition issues, with action plans focused on clearer records, stronger oversight, staff guidance and better reporting.

Audit by Audit Summary

Audit	Date	Assurance: design / effectiveness	Findings	What residents should know	What is BCHG doing
Talent Acquisition & Development	Sep 2025*	Advisory / N/A	3	Recruitment arrangements were reviewed, including role profiles, candidate feedback and checks on job adverts.	BCHG is strengthening recruitment resources, feedback and advert reviews. Most actions are recorded as on track; one training recommendation was not taken forward because existing training was considered sufficient.
Rent Setting	Oct-25	Substantial / Substantial	1	The review found generally strong controls, with scope to improve audit trails and exception reporting for changes to rent data.	System audit-trail reports have been requested, exception reviews will follow where reports are available, and annual access reviews are already complete.
Disrepair	Oct-25	Limited / Limited	5	Limited assurance was given. Records, oversight and learning from disrepair cases needed to be more consistent.	Actions cover use of the housing system for case management, wider staff training, workflow timescales, updated procedures and lessons-learned reviews.
Accounts Payable	Jan-26	Moderate / Substantial	2	Purchase-order timing and the documentation of supplier setup and amendments needed strengthening.	Enhanced purchase-order training and supplier setup guidance expanded.
Funding Models and Debt	Jan-26	Substantial / Substantial	1	Bank mandate reviews and the prompt removal of leavers from mandates needed clearer, documented controls.	Financial Regulations have been updated and HR system alerts for authorised signatories who leave.
Gas Safety	Jan-26	Substantial / Substantial	2	Gas safety controls were strong overall, with updates needed to procedures and management reporting.	Policies and procedures updated, and a standard management report agreed for oversight.
Development	Mar-26	Substantial / Substantial	1	Formal approval was needed before development spending exceeded agreed contingencies.	Executive approval required before contingency limits are exceeded.
Internal Controls Assurance Framework	Apr-26	Moderate / Substantial	2	Cyber assurance reporting needed stronger challenge and clearer evidence of testing, access reviews, backups and recovery arrangements.	Quarterly cyber reporting being refined.
Stock Condition	Apr-26	Moderate / Limited	3	Limited assurance was given. Follow-up of poor survey results, survey scheduling and supporting records needed strengthening.	Regular reporting, an interim manual survey schedule and a future systems review are planned. The main protocol has a longer implementation timetable extending into 2027/28.
Subject Access Requests (SARs)	Jun-26	Substantial / Moderate	2	SAR records, independent checks and escalation of overdue data protection training needed strengthening.	Validation checks, independent review and stronger training escalation are in place. A separate targeted-training recommendation was not agreed because existing support was considered proportionate.