Herts IQ Board

Agenda item no. 7		Audit Report	
Author	Adam Wood	**Date**	30th September 2026

1. Context

Herts IQ is required to be audited every two years. The last audit was completed in March 2024 and was focused on governance and processes. In August 2025 we appointed the Hertfordshire Shared Internal Audit Service (SIAS) to carry out the latest audit.

The audit was completed in August 2026. The findings of the audit, and the audit report itself, are below. The next audit is now due by Spring/Summer 2028.

2. Audit Findings

Based on the work performed by SIAS during this audit, they awarded Herts IQ overall **substantial assurance** that there are effective controls in operation for those elements of the risk management processes covered by the review. There are four levels of assurance:

- Substantial
- Reasonable
- Limited
- No

SIAS have made **one low priority recommendation**, namely that performance reporting on the Strategic Priorities is undertaken clearly and at regular intervals.

SIAS's recommended action is that during each quarterly Herts IQ Board meeting there is time allocated for a discussion of performance and progress in relation to the delivery of strategic priorities. This could include:

- Progress in delivering key strategic objectives;
- Risks identified that may impact on delivery;
- Actions to address identified risks and issues;
- Checks to ensure continued alignment to strategic priorities.

Where appropriate, reporting could be linked to a range of agreed KPIs or a delivery dashboard to provide a high-level overview of performance.

3. Recommendation

The Herts IQ Board is requested to note the outcome of the audit report completed by SIAS.