



Internal Audit Report Tenant Engagement 2025/26

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1. INTRODUCTION

Background

- 1.1 This report summarises the results of a review of Tenant Engagement which was carried out as part of the Internal Audit Plan for 2025/26.
- 1.2 The primary purpose of the audit was to evaluate the effectiveness of the policies, procedures and other systems of control implemented by management in mitigation of specific key risk relating to Tenant Engagement as detailed in section 1.5, below.
- 1.3 The findings of the audit have been derived from discussions with the officers involved in Tenant Engagement and from the results of audit sample testing carried out on relevant processes.
- 1.4 This report highlights the key risk addressed and the findings of the audit along with details of actions, agreed with management, where potential improvements in internal control or other risk mitigation measures have been identified.

Key Risks Addressed and Scope

- 1.5 The specific key risk, as agreed with management as part of the audit planning process, addressed in the course of the audit was as follows:

1. Adequate arrangements may not be in place to ensure compliance with the expectations for engagement with tenants contained within section 2.2 of the *Transparency, Influence and Accountability Standard* published by the Regulator of Social Housing.

- 1.6 A link to the *Transparency, Influence and Accountability Standard* is provided [here](#) for reference.
- 1.7 The scope of this audit was to review the current arrangements in place to mitigate the above-identified specific risk. Where historic substantive testing was required, this was limited to the period April 2024 to the date of this report.

2. EXECUTIVE SUMMARY AND CONCLUSION

2.1 Internal Audit considers that the policies, procedures and other systems of control implemented by the Council provide **substantial** assurance with regard to the mitigation of the identified specific key risk relating to Tenant Engagement.

- 2.2 Internal Audit is pleased to report that no issues relating to the specific key risk area identified in section 1.5, above, were noted in the course of this audit. Accordingly, no specific recommendations to address deficiencies in internal control have been made.