Internal Audit Report

Edinburgh Biodiversity Action Plan Implementation

22 June 2026

PL2508

Overall Assessment	Reasonable Assurance

Contents

Executive Summary 3
Background and scope 5
Findings and Management Actions 6
Appendix 1 – Control Assessment and Assurance Definitions 14
Appendix 2 – Areas of Audit Focus and Control Objectives 15

This Internal Audit review is conducted for the City of Edinburgh Council under the auspices of the 2025/26 internal audit plan approved by the Governance, Risk and Best Value Committee in March 2025. The review is designed to help the City of Edinburgh Council assess and refine its internal control environment. It is not designed or intended to be suitable for any other purpose and should not be relied upon for any other purpose. The City of Edinburgh Council accepts no responsibility for any such reliance and disclaims all liability in relation thereto.

The internal audit work and reporting has been performed in line with the requirements of the Global Internal Audit Standards (UK Public Sector) and as a result is not designed or intended to comply with any other auditing standards.

Although there are specific recommendations included in this report to strengthen internal control, it is management's responsibility to design, implement and maintain an effective control framework, and for the prevention and detection of irregularities and fraud. This is an essential part of the efficient management of the City of Edinburgh Council. Communication of the issues and weaknesses arising from this audit does not absolve management of this responsibility. High and Critical risk findings will be raised with senior management and elected members as appropriate.

Executive Summary

Overall Assessment	Reasonable Assurance

Engagement conclusion and summary of findings

There is a generally sound system of governance, risk management and control in place to support implementation of the Edinburgh Biodiversity Action Plan (EBAP). When the current EBAP started in 2022, the plan was managed by a single Biodiversity Officer. Since 2024, two further Officers have joined the team. The majority of team related findings raised are a result of previous capacity issues, and the team are committed to strengthening their processes.

The following team related and wider service risk management and information governance improvement points were identified which may put at risk the achievement of objectives of the EBAP, the Biodiversity Team and the wider Planning and Building Standards (P&BS) service:

Risk and Information Governance Management

- completion of a fraud risk assessment and develop processes to ensure that fraud risks are considered for biodiversity work, and for the wider service
- documenting processes for the management of all P&BS service records and determining, documenting and communicating appropriate retention periods for specialist biodiversity and conservation records held.

Committee and Partnership Arrangements

- developing and publishing a terms of reference for the Edinburgh Biodiversity Partnership (EBP), and circulate papers to all partners
- refresh and re-launch of the EBP website
- creation and publishing performance dashboards for EBAP actions
- preparing and scheduling the next EBAP for approval during 2027.

Performance Measures and Completeness of Returns

- requiring partners to provide details of future work plans annually
- developing further qualitative and / or quantitative measures to be articulated and reviewed under the next iteration of the EBAP
- creating a contact list of all action leads and contributors and regularly review this to capture changes.

Review Processes and Development of Next Plan

- documenting annual review processes, and review manual processing
- building data quality checks into EBAP reporting processes
- consider grouping linked actions under the next iteration of the EBAP.

Areas of effective practice

- Council action leads are clear in their roles and responsibilities, and for a sample of actions reviewed, provided evidence of work done over the past year to progress or complete their actions
- good quality minutes are prepared from the regular EBP meetings held, with actions captured and tracked
- the Biodiversity Team provide clear instructions and deadlines for action update returns
- up to date information on progress with the plan is held in the Council website, and links to other partners websites included in the published annual report to encourage community involvement
- in addition to the detailed actions in the EBAP, a number of strategic actions identified are being monitored and reviewed
- the Biodiversity Team work closely with Council colleagues progressing other adaptation and nature plans to ensure plans and actions align
- the Biodiversity Team are engaging with Local and National Network Groups and National Bodies to ensure that the Council are involved in shaping future plans and metrics
- events were held in 2025 to celebrate the 25th year of the EBAP and highlight the work of partners.

Audit Assessment

Audit Area	Control Design	Control Operation	Findings	Priority Rating
Governance and Oversight			Finding 1 - Risk Management and Information Governance	Medium Priority
			Finding 2 - Committee and Partnership Arrangements	Medium Priority
Performance Outcomes			Finding 3 - Performance Measures and Completeness of Returns	Medium Priority
Review, Lessons Learned and Future Developments			Finding 4 – Review Processes and Development of Next Plan	Medium Priority

See Appendix 1 for Control Assessment and Assurance Definitions

Background and scope

The City of Edinburgh Council (the Council) has a duty to further the conservation of biodiversity under the Nature Conservation (Scotland) Act 2004. This is achieved through the delivery of the Edinburgh Biodiversity Action Plan (EBAP), which covers the period 2022-27. The Council has a further duty under the Wildlife and Natural Environment (Scotland) Act 2011 to report to the Scottish Government every three years on meeting the duty towards biodiversity. The Biodiversity Statutory Duty Report for 2021-2023 is published on the Council's website, with the next return due on 1 January 2027. The EBAP also supports delivery of the Scottish Biodiversity Strategy (SBS) and SBS Delivery Plan 2024 - 2030.

The EBAP is governed by the Edinburgh Biodiversity Partnership (EBP) which was established in 1997, bringing together over 30 organisations to make Edinburgh a greener city with more opportunities for wildlife, enabling people to engage with nature. The EBP is led by the Council, and chaired by the Royal Botanic Garden Edinburgh. The work of the EBP comprises a range of initiatives, projects and core work by the Council and partners, and much of the delivery of the EBAP relies upon local communities, volunteers and specialist volunteer-led bodies. Some of this activity contributes to wider, national programmes to monitor or increase populations of threatened species, and helps to meet national and international targets on biodiversity conservation.

The EBP publish an annual progress report to highlight key outcomes and actions delivered, with progress also reported annually to the Council's Policy and Sustainability Committee.

Specialist Biodiversity Officers within the Council's Planning service co-ordinate all Council and partner led actions, collate all progress returns and prepare all update reports. Council-led actions are owned by a number of services, predominantly within Planning, Parks and the Natural Heritage Team. There are 178 actions within the plan, with the Council being lead partner for 71 and a supporting partner for a further 22. In addition to the detailed actions, other strategic projects and actions identified from development work undertaken by partners over the life of each plan are considered for inclusion in the plan as it is refreshed, and these are reflected in progress reporting.

Scope

The objective of this review was to assess the adequacy of design and operating effectiveness of the key controls established for implementation, monitoring and reporting of biodiversity actions in the Edinburgh Biodiversity Action Plan 2022-27 for which the Council is lead partner.

Alignment to Risk and Business Plan Outcomes

The review also considered assurance in relation to the following Corporate Leadership Team (CLT) risk categories:

- Programme & Project Delivery
- Fraud and Serious Organised Crime
- Regulatory & Legislative Compliance
- Governance & Decision Making
- Reputational

Business Plan Outcomes:

Edinburgh has a stronger, greener, fairer economy and remains a world leading cultural capital.

Limitations of Scope

The following area was excluded from scope:

- audit testing did not include review of evidence of progress for actions for which the Council is not the lead partner.

Reporting Date

Testing was undertaken between 2 March and 24 April 2026.

Audit work concluded on 29 April 2026, and the findings and opinion are based on the conclusion of work as at that date.

Findings and Management Actions

Finding 1 - Risk Management and Information Governance

Finding Rating	Medium Priority

Risk Management

The consideration of risks, their likely and potential impacts, and the mitigations in place are important tools and the use of risk management is key to delivery of the Council's organisational strategy and business plan. This includes consideration of fraud risk. Responsibility for risk management lies across all levels in the Council, including teams who deliver services.

The following was noted for current arrangements:

- While the Planning and Building Standards (P&BS) risk register aligns to the Council's risk management framework and associated review arrangements, and reflects a risk for loss of specialist staff including in the Biodiversity Team, there is currently no Edinburgh Biodiversity Action Plan (EBAP) risk register in place.
- the P&BS register did not include the risk of the EBAP not being delivered. Following audit discussions, this has now been added
- the service has not considered fraud risk in relation to biodiversity work and for the wider service.

Management advised that the less formal risk management arrangements reflect an awareness of not burdening external partners with Council processes. There is also a lack of awareness of the need to consider and assess potential fraud risks.

Records Management

The Council's Information Governance Policy sets out how records should be managed, and individual teams should define and put in place how they intend to meet these commitments in practice. They can do this through local records management manuals, or handbooks/ procedures.

The following was noted for current arrangements:

- while details were provided of some archival arrangements and disposal registers in place within P&BS, no records management manual or documented processes were provided to support arrangements in place.
- management advised that the majority of EBAP records are held and disposed of in compliance with the Council records retention schedule, but that the need to retain some records supporting the plan for longer periods of time due to their specialist nature and unique information is not reflected in EBAP processes or in the Council retention schedule, and that this may also apply to other conservation and built environment records held by Planning colleagues.

The uncertainty over what records management processes are in place suggests the need for greater clarity across the service.

Risks

- **Programme and Project Delivery** - a lack of effective risk management processes for delivery of the biodiversity action plan could lead to the plan not being achieved
- **Fraud and Serious Organised Crime** – failure to identify and mitigate fraud related risks such as misleading or falsified claims which may impact funding eligibility or planning permissions
- **Regulatory and Legislative Compliance**
  - a lack of effective risk management processes could impact the Council's ability to meet its duties to further the conservation of biodiversity under the requirements of the Nature Conservation (Scotland) Act 2004
  - records may not be obtained, stored or managed or retained per the Council records retention schedule
  - officers may not comply with Council Information governance and data protection processes.

Recommendations and Management Actions: Risk Management and Information Governance

Ref.	Recommendation	Agreed Management Action	Action Owner	Lead Officers	Timeframe
1.1	The service should complete a fraud risk assessment and develop processes to ensure that fraud and serious organised crime risks are considered for biodiversity work, and for the wider service. Guidance and tools is available here on the Orb to support this.	Fraud Risk Assessment for Sustainable Development will be completed to agreed Corporate timeline by end of September 2026. The Head of PBS will feed into this process.	Corporate Director of Place	Chief Planning Officer and Head of Building Standards	31/10/2026
1.2	Written records management processes should be developed covering all EBAP records in line with the Council records management requirements and records retention schedule. These should follow good practice outlined in the Council Records Management Manual Toolkit. Processes developed should be circulated to colleagues to ensure that they are aware of their responsibilities.	A records management process for EBAP records will be developed. Relevant officers will be made aware of their responsibilities under the process.	Corporate Director of Place	Chief Planning Officer and Head of Building Standards Planning Specialists Team Manager Lead Officer - Biodiversity	30/06/2027
1.3	Any specialist biodiversity or other service conservation records required to be held for longer periods of time should be identified and added to the Council records retention schedule.	Specialist biodiversity records required for longer time periods will be identified and added to the Council records retention schedule for PBS.	Corporate Director of Place	Chief Planning Officer and Head of Building Standards Planning Specialists Team Manager Lead Officer - Biodiversity	30/06/2027
1.4	All Planning Officers who hold these specialist records should be advised of the retention periods determined and reflected in the updated schedule.	Relevant officers will be made aware of any revised retention schedule for specialist records.	Corporate Director of Place	Chief Planning Officer and Head of Building Standards Planning Specialists Team Manager Lead Officer - Biodiversity	30/06/2027

Finding 2 - Committee and Partnership Arrangements

Finding Rating	Medium Priority

Edinburgh Biodiversity Partnership (EBP) Arrangements

A terms of reference document defines the purpose, structure, scope, and governance of the collaboration, ensuring all partners have a shared understanding of goals, roles and responsibilities. Sharing key partnership documents with all partners enhances transparency, creates ownership and aligns vision.

There are no terms of reference in place for the Edinburgh Biodiversity Partnership (EBP). Agendas, minutes and papers for EBP meetings are only circulated to core partners who attend meetings. Similarly, there were plans to share 2025 progress updates only with core members.

The lack of a terms of reference is a result of long standing arrangements in place, which Officers advised are understood by all current members. Limiting circulation of papers was a decision made by the Biodiversity Team to ensure non-core partners are not overloaded with emails.

The Council website is the online presence for current EBAP documents and progress reports. This information is current and updated as required. A link to this webpage is included and promoted in all publications and email communications. In addition, there is an external EBP website to share blog posts on substantial communications items, to support social media posts.

The external EBP website is maintained by the Council, with content provided by Partners. The Biodiversity Team are aware that this is currently dormant due to resourcing issues, and the external website is not currently promoted. There are plans to bring the website up to date this year.

Committee and Partnership Updates

Annual reporting over the lifetime of a biodiversity action plan should be a transparent, evidence-based, and iterative process moving beyond listing activities to demonstrating measurable ecological impact and strategic progress. Currently, the annual EBAP report includes narrative summaries of work that core partners have delivered in the year. However, the updates do not cross reference to specific plan actions and the associated delivery updates for these. Similarly, the annual business bulletin to the Council's Policy and Sustainability Committee links to the 5-year plan and annual report only.

No annual data is published outlining numbers of actions on track, off track or completed. The Biodiversity Team confirmed there are plans for a performance dashboard based on 2025 status updates which will be reported at the end of 2026 in the next annual EBAP report. This will mirror Climate Ready Edinburgh dashboard reporting, as some EBAP actions cross-over.

Officers advised that the current approach reflects the level of reporting agreed with Committee, and also previous limited capacity within the Team to collate and analyse information for performance dashboard reporting.

Multi-year plans (even when they have no immediate, direct funding implications) should be approved before starting to ensure strategic alignment, operational efficiency, and risk management. Approval acts as a formal endorsement of direction. The current EBAP runs from January 2022. However, it was not reported to Committee for approval until November 2022, as a result of workforce capacity issues.

Risks

Governance and Decision Making

- lack of clarity in the purpose, scope and governance of the partnership, and no point of reference to ensure that all partners understand the goals, responsibilities and decision-making authority, direction for meetings, dispute resolution processes, and accountability in strategic and operational collaborations
- insufficient detail may be provided to Council Members to enable effective scrutiny on progress with delivery of actions
- lack of an approved plan could risk provision of Council or external partner funding for aspects of delivery

- **Reputational** - members of the public accessing the EBP website may not have confidence that the action plan is being delivered if content is out of date.

Recommendations and Management Actions: Committee and Partnership Arrangements

Ref.	Recommendation	Agreed Management Action	Action Owner	Lead Officers	Timeframe
2.1	A terms of reference for the Edinburgh Biodiversity Partnership should be developed by the Biodiversity Team in discussion with other partners, and the final agreed version circulated to all partners.	A Terms of Reference for the Edinburgh Biodiversity Partnership will be developed and agreed with Partners, and circulated to the wider Partnership group.	Corporate Director of Place	Planning Specialists Team Manager Lead Officer - Biodiversity	30/04/2027
2.2	Non-core partners should be provided with key Partnership meeting papers and documents.	The circulation of papers and information to core and non-core Partnership will be reviewed and agreed with all Partners.	Corporate Director of Place	Planning Specialists Team Manager Lead Officer - Biodiversity	30/04/2027
2.3	Consideration should be given to refreshing the Edinburgh Biodiversity Partnership website, and appropriate content should be agreed with Partners. The refreshed website should then be re-launched to the public.	The Council biodiversity web page will continue to be maintained with all current documentation relating to the EBAP. The external EBP website refresh will be considered with Partners.	Corporate Director of Place	Chief Planning Officer and Head of Building Standards Planning Specialists Team Manager Lead Officer - Biodiversity	30/04/2027
2.4	Performance dashboards detailing the progress status of EBAP actions should be reported to the Edinburgh Biodiversity Partnership and Council Policy & Sustainability Committee on an annual basis.	Performance dashboard reporting will be reinstated in annual reporting for the Edinburgh Biodiversity Action Plan. The annual report will go to P&S Committee in spring 2027.	Corporate Director of Place	Chief Planning Officer and Head of Building Standards Planning Specialists Team Manager Lead Officer - Biodiversity	30/04/2027
2.5	The Biodiversity Team should ensure that the next iteration of the plan is prepared and scheduled for Committee review and approval in advance of the January 2028 start date.	The next Edinburgh Biodiversity Action Plan will be presented to Committee for approval of Council actions, and information on other Partner actions, before the end of 2027. A report will go to the final P&S Committee of the year.	Corporate Director of Place	Chief Planning Officer and Head of Building Standards Planning Specialists Team Manager Lead Officer - Biodiversity	31/12/2027

Finding 3 – Performance Measures and Completeness of Returns

Finding Rating	Medium Priority

Baselines for Action Progress over the Plan Lifecycle

It is good practice that clear plans are put in place for all actions being delivered, outlining stated aims or outcomes, key milestones, and expected completion dates where applicable.

The following was noted for EBAP action progress tracking:

- at the end of 2025 action leads provided an annual narrative update on progress during the year, and a status update confirming whether actions were on track, off track or complete. 2025 is the first year that a status update was required to be provided, and there are plans to continue this in future years to more effectively track overall plan progress
- completion dates are not set for actions in the EBAP as it is recognised that most are ongoing work with no defined end date. While partners are encouraged to provide SMART targets for actions, this is not mandated
- there is currently no requirement for action leads to state what progress is planned at the start of each year to add context to the year-end status update. For one off track action reviewed, it was established through discussion with the lead officer that the intended tasks for 2025 (completion of a set number of surveys) had been achieved. If a target number had been recorded in advance, this error could have been picked up when reviewed, and the action correctly recorded as on track.

While partners are encouraged to provide targets and advised on how to include quantitative and / or qualitative measures of success and completion dates when preparing their actions, this is not mandatory. Management advised this was due to the Council not funding partner work, and difficulties faced by some partners in committing to completion of tasks year by year due to budget uncertainties. However, the Biodiversity Team are planning to shape tighter and smarter actions for the next plan developed.

Checks of Action Lead and Contributing Partner Details

Maintaining a key contacts list in a shared team folder ensures business continuity, improves efficiency, enhances security and provides a single source for key contact information. Regular review of lists held ensure that they are complete and updated for any changes advised.

The EBAP details lead and contributing partner organisations for each action in the plan, and email distribution lists are held for general partnership communications. However, a master list with names of current lead and contributing officers is not maintained. The lack of an up to date contact list resulted in incomplete or missing annual updates for 2025, for example:

- no update was received for one Council led action as the lead had moved teams following a restructure. Similarly, one external partner update was not returned as it was issued to the wrong contact within the organisation
- contributing partners for two Council led actions reviewed were not recorded, so no direct updates were requested from them. In one case, this meant that an action was noted as being on track, when it was not
- an action to carry out a wetland birds survey is recorded as being led by a Council team, but a volunteer now leads on this
- no reason was known for a missing update for one Council led action.

Issues highlighted are due to previous workforce capacity constraints which resulted in some operational processes not being designed or completed to the detail required.

Risks

- **Programme and Project Delivery**
  - a lack of stated aims makes it difficult to measure successful delivery of actions or expected progress at key points over the lifetime of the plan, and increases the risk that not all actions are regularly reviewed and escalated when needed
  - lack of a comprehensive list of lead officers and contributing partner contacts impacts on the effectiveness of the annual review process
  - failure to update action ownership in line with changes could result in progress updates being missed.

Recommendations and Management Actions: Performance Measures and Completeness of Returns

Ref.	Recommendation	Agreed Management Action	Action Owner	Lead Officers	Timeframe
3.1	When providing annual progress and status updates, where appropriate, action leads and contributors should also be asked to provide details of work planned to be undertaken in the following year to establish a baseline to measure the ongoing delivery of the action plan.	In the preparation of annual delivery reports, partners will be asked to provide information on future planned work, where feasible.	Corporate Director of Place	Planning Specialists Team Manager Lead Officer – Biodiversity	30/04/2027
3.2	Development of actions to be included in the next iteration of the plan should include consideration of further qualitative and / or quantitative measures of success that could be tracked and reported. For actions that are expected to be completed over the course of the plan, an indicative date for completion should be recorded.	Development of the next plan will consider SMART targets. When considering the phasing of delivery, indicative dates for completion will be recorded where appropriate. Linked to Ref 2.5, a report will go to the final P&S Committee of 2027.	Corporate Director of Place	Planning Specialists Team Manager Lead Officer – Biodiversity	31/12/2027
3.3	The Biodiversity Team should prepare a contact list drawn from the detailed action plan, and record the names of all action leads and action contributors for each action. The list should be accessible to all team members.	The master list of all EBAP actions will be updated with named contacts for action leads and contributors.	Corporate Director of Place	Planning Specialists Team Manager Lead Officer – Biodiversity	30/04/2027
3.4	The list should be updated when changes in action ownership or partner involvement are advised. A full review should be undertaken on an annual basis in line with the request for updates, and current lead officers asked to provide details of any changes in their role or in the contributing partners at this time, to ensure that ownership is clear, and complete and accurate updates received.	The named contact information for each EBAP action will be reviewed at least annually.	Corporate Director of Place	Planning Specialists Team Manager Lead Officer – Biodiversity	30/04/2027

Finding 4 – Review Processes and Development of Next Plan

Finding Rating	Medium Priority

Annual Review Processes

Operational team processes should be documented and regularly reviewed to ensure consistency, quality and efficiency, to preserve knowledge and support continuous improvement.

The following was noted for Biodiversity Team processes:

- a Team workplan records the timing of key tasks, but there is no documented procedure setting out review processes in place
- processes for collation of annual returns is a labour-intensive manual task. The team request these progress updates from partners via issue of action plan excel extracts from individual officer mailboxes, then collate the updates provided into a single tracker.

Documented team processes have not yet been developed as a single officer previously managed the annual review process. Automation of manual processes for collating returns has been considered, but discounted on the basis that some partners might not engage as effectively if the team were to automate these processes.

Action Plan Data Quality Issues

Council and partnership plans should be proof read before publication to ensure they are accurate. From a review of the EBAP, the majority of the Plan is accurate. However, some minor errors were found in the table of 178 actions. For example, gaps in sequential numbering of actions, duplication of 2 actions, and ownership of actions not being clearly defined for 4 actions. These errors do not reduce the overall accuracy of the Plan, and the Service confirmed that the issues highlighted were due to time pressure causing a lack of capacity to quality check the plan before it was finalised in 2022.

Development of Actions for the Next Plan

Reviewing actions before the next iteration of a plan is a key step in management of delivery plans to ensure that improvements are identified.

Actions in the current EBAP were categorised on the basis of the National policy framework at this time, e.g., per green and blue networks. This approach means that associated actions may be spread across different categories in the plan, and makes determination of measures of success for some actions difficult to define if they are dependent on completion of actions outlined in other sections of the plan. For example, the success of an action reviewed covering active management of meadow habitats is linked to actions in another section of the plan covering specific species surveys in these meadow areas.

The Biodiversity Team confirmed that the structure of the revised plan and grouping of themed actions will be a key consideration of the new EBAP, and will be agreed with Partners.

Risks

- **Programme and Project Delivery**
  - a lack of a documented review process could result in compliance failures and operational inefficiencies
  - issue of update requests from individual officer mailboxes, and manual collation of returns increases the risk that updates may not be received or recorded, or accessible to other team members should the officer in receipt of the updates be absent for a period
  - if there is a lack of clarity in who is leading on some of the actions in the plan, they may not be progressed
  - if similar actions are not grouped in the action plan there is a risk that tasks may become fragmented and unfocused
- **Governance and Decision Making** – there is a risk that the annual report is produced before all annual updates are fully reviewed and assessed
- **Reputational** - inaccurate customer-facing information could reduce the public's confidence in the Council's stated aims and goals in improving and protecting biodiversity.

Recommendations and Management Actions: Review Processes and Development of Next Plan

Ref.	Recommendation	Agreed Management Action	Action Owner	Lead Officers	Timeframe
4.1	EBAP annual review processes should be documented and accessible to all team members. The document should set out internal escalation processes, and link to the EBP ToR being developed (see recommendation 2.1) for the approach to issue resolution for external partners.	The EBAP annual review process will be documented and shared to all relevant team members.	Corporate Director of Place	Planning Specialist Team Manager Lead Officer – Biodiversity	30/04/2027
4.2	The Biodiversity Team should consider if there is a more efficient way to capture annual data that would permit multiple returns for single actions, and also works for all partners, such as use of an MS Forms survey. If emailed requests are to continue, the Biodiversity Team generic mailbox should be used to ensure that all team members have access to responses.	The method of capturing annual data will be reviewed and changes considered. The Biodiversity Team generic email will be used for future annual delivery update requests.	Corporate Director of Place	Planning Specialist Team Manager Lead Officer – Biodiversity	30/04/2027
4.3	The Biodiversity Team should ensure that the final draft of the 2028 EBAP is subject to proof reading prior to publication.	The draft of the 2028 EBAP will be proof-read before final publication. Linked to Ref 2.5, a report will go to the final P&S committee of 2027.	Corporate Director of Place	Planning Specialist Team Manager Lead Officer – Biodiversity	31/12/2027
4.4	In development of the 2028 EBAP, the Biodiversity Team should consider dependencies, and group actions where completion of an action is dependent upon another. This will provide greater clarity in measures of success, and also help to track progress and identify bottlenecks earlier.	Consideration will be given on how to group actions and reflect any dependencies, when developing the 2028 EBAP. Linked to Ref 2.5, a report will go to the final P&S Committee of 2027.	Corporate Director of Place	Planning Specialist Team Manager Lead Officer – Biodiversity	31/12/2027

Appendix 1 - Control Assessment and Assurance Definitions

Control Assessment Rating	Control Design Adequacy	Control Operation Effectiveness
Well managed	Well-structured design efficiently achieves fit-for purpose control objectives	Controls consistently applied and operating at optimum level of effectiveness.
Generally Satisfactory	Sound design achieves control objectives	Controls consistently applied
Some Improvement Opportunity	Design is generally sound, with some opportunity to introduce control improvements	Conformance generally sound, with some opportunity to enhance level of conformance
Major Improvement Opportunity	Design is not optimum and may put control objectives at risk	Non-conformance may put control objectives at risk
N/A Control Not Tested	Not applicable for control design assessments	Control not tested, either due to ineffective design or due to design only audit

Overall Assurance Ratings	
Substantial Assurance	A sound system of governance, risk management and control exists, with internal controls operating effectively and being consistently applied to support the achievement of objectives in the area audited.
Reasonable Assurance	There is a generally sound system of governance, risk management and control in place. Some issues, non-compliance or scope for improvement were identified which may put at risk the achievement of objectives in the area audited.
Limited Assurance	Significant gaps, weaknesses or non-compliance were identified. Improvement is required to the system of governance, risk management and control to effectively manage risks to the achievement of objectives in the area audited.
No Assurance	Immediate action is required to address fundamental gaps, weaknesses or non-compliance identified. The system of governance, risk management and control is inadequate to effectively manage risks to the achievement of objectives in the area audited.

Finding Priority Ratings	
Advisory	A finding that does not have a risk impact but has been raised to highlight areas of inefficiencies or good practice.
Low Priority	An issue that results in a small impact to the achievement of objectives in the area audited.
Medium Priority	An issue that results in a moderate impact to the achievement of objectives in the area audited.
High Priority	An issue that results in a severe impact to the achievement of objectives in the area audited.
Critical Priority	An issue that results in a critical impact to the achievement of objectives in the area audited. The issue needs to be resolved as a matter of urgency.

Appendix 2 - Areas of Audit Focus and Control Objectives

Audit Areas	Control Objectives
Governance and Oversight	• Risks related to biodiversity actions are recorded and managed within a service risk register, and regularly reviewed to ensure appropriate mitigating actions are in place and remain effective, and persistent risks escalated appropriately. This includes consideration of fraud risks • Effective governance arrangements are in place to monitor delivery of actions the Council is leading on, including a timetable for review and update • Clear roles and responsibilities have been established for Council officers and any relevant partners to provide updates for the actions that the Council is leading on • The Council's role within the Partnership is clearly defined and documented, and covers key activities, such as preparation of annual reports and management of the plan • Management and committee arrangements are in place to ensure effective review, oversight and scrutiny of delivery of the action plan • Information governance risks are clearly understood, and effective controls have been established to ensure adherence to relevant Council policies and procedures when handling sensitive data related to biodiversity work.
Performance Outcomes	• Clear outcomes have been established for all actions in the plan, with measures of success and standardised processes in place for regular return of information from all action owners to establish progress over the lifetime of the plan.
Review, Lessons Learned and Future Developments	• Progress in delivery of actions is regularly reviewed with all partners • Review processes for delivery of actions ensure that the aims and objectives of the plan continue to be met, and the approach refined where necessary, with clear escalation processes to manage any blockages for Council and partner led actions where required • Council Officers are actively engaging with local and national partners both in development of National targets and metrics for biodiversity enhancement, and identification of SBS delivery plan actions to be led by local authorities.