Report of Internal Audit: Astari

Subject: Internal Audit Progress Report

INTRODUCTION

This report provides an update of progress towards delivery of the 2026/27 Internal Audit Annual Plan, as well as a summary of the work undertaken to date.

SUMMARY OF PROGRESS

The following report has been issued in draft:

- Information & Cyber Security and Data Protection Follow Up (01.26/27)

The table below summarises the status of audits completed to draft report stage and the outcomes of any finalised audits:

Assignment *Reports considered today are shown in italics*	**Status**	**Opinion**	**Recommendations:**		
			High	**Medium**	**Low**
Information & Cyber Security and Data Protection Follow Up (01.26/27)	DRAFT				
		TOTAL:	**0**	**0**	**0**

Note: Opinions and recommendations will be included when reports are finalised.

LIAISON WITH MANAGEMENT & EXTERNAL AUDIT

There has been ongoing communication between Internal Audit and Senior Management within the Authority in relation to the completion of the audit plan. Our Internal Audit Strategy and audit reports are shared with External Audit annually, with the opportunity available for them to liaise with us.

INTERNAL AUDIT PLAN CHANGE CONTROL

The following changes have been made to the Internal Audit Annual Plan since it was agreed:

Change	**Date**	**Agreed By**
November 2026		
No changes to report		

WORK IN PROGRESS OR YET TO START

Audit	Start Date	Debrief Date	Draft Report Issued	Planned Audit Committee	Comments
Information & Cyber Security and Data Protection Follow Up (01.26/27)	07/09/2026	15/09/2026	13/10/2026	~~November 2026~~ February 2027	Awaiting management response.
Park Accessibility (02.26/27)	13/10/2026	04/11/2026		February 2027	Internal quality assurance.
Business Continuity (03.26/27)	30/11/2026			February 2027	
Follow Up (04.26/27)	07/12/2026			February 2027	
Safeguarding (05.26/27)	12/01/2027			May 2027	
Climate Change & Decarbonisation (06.26/27)	22/02/2027			May 2027	
External Funding Team (07.26/27)	08/03/2027			May 2027	

LEGISLATION & PUBLICATION UPDATE

June 2026 – Data Use and Access Act 2025 (DUAA)

The DUAA is a new Act of Parliament that updates certain laws about digital information matters. It changes data protection laws in order to promote innovation and economic growth and make things easier for organisations, whilst it still protects people and their rights. Most of the changes offer organisations an opportunity to do things differently, rather than needing you to make specific changes to comply with the law.

The DUAA amends, but does not replace, the UK General Data Protection Regulation (UK GDPR), the Data Protection Act 2018 (DPA) and the Privacy and Electronic Communications Regulations (PECR). Key areas impacted for housing associations:

- New ‘recognised legitimate interests’ lawful basis.
- Disclosures that help other organisations perform their public tasks – it allows the Association to give personal information to organisations such as the police,

without having to decide whether that organisation needs the information to perform its tasks or functions. Instead, the organisation making the request is responsible for this decision.

- Subject Access Requests – it makes it clear that you only have to make reasonable and proportionate searches when someone asks for access to their personal information.
- Data Protection Complaints - the DUAA requires you to take steps to help people who want to make complaints about how you use their personal information, such as providing an electronic complaints form, and complaints have to be acknowledged within 30 days and be responded to 'without undue delay'.

More information is available from the ICO here: The Data Use and Access Act 2025 (DUAA) - what does it mean for organisations? | ICO

August 2026 – Welsh Government Commences National Development Framework Consultation The Welsh Government is undertaking a revision of the National Development Framework (currently known as Future Wales) to reflect the priorities and ambitions of this Government and to help ensure Wales is well placed to respond to future challenges and opportunities.

The National Development Framework is the highest tier of the statutory development plan system in Wales. It sets out how places, communities, infrastructure and natural resources should be planned and managed across Wales through the planning system. Since its adoption in 2021, Wales has continued to face significant social, economic and environmental change, including the climate and nature emergencies, evolving economic conditions, demographic pressures, infrastructure challenges and growing demands for resilience and energy security. Looking forward it will be important to secure the opportunities and overcome the challenges to ensure that our Wales of the future meets the needs of communities across the length and breadth of the nation.

The publication states that revision of the National Development Framework also provides a unique opportunity to hold a national conversation about the future of Wales. Rather than consulting on individual planning policy issues, engagement through this process will invite people to consider the long-term future of the nation and the role of places, communities, infrastructure, environment and culture in achieving that vision.

The consultation closes 20 November 2026.

National Development Framework [HTML] | GOV.WALES

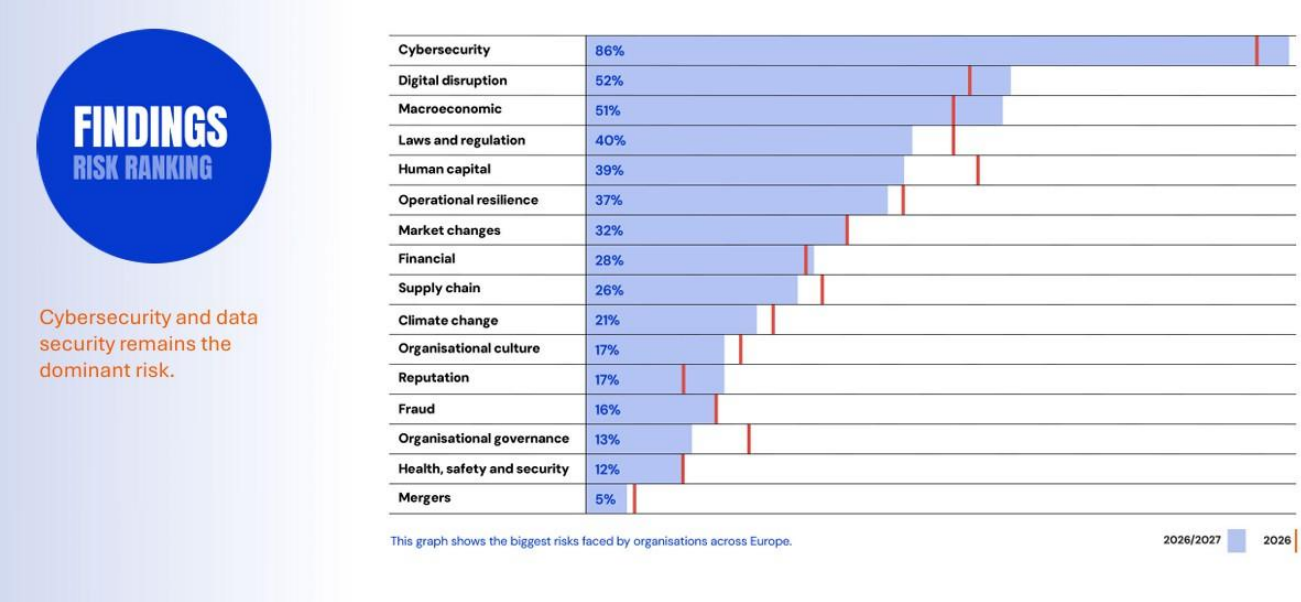
September 2026 – Risk in Focus survey

The Risk in Focus 2026 survey mapped the top 5 risks faced by organisations in

Europe. While cyber security remained the highest ranked overall, risk levels in digital disruption (including AI), geopolitical uncertainty and business resilience increased substantially.

Reviewing European results to the rest of the world, identified that Europeans ranked Human Capital risk higher than the global average and Climate change below the global average despite the worsening impact of extreme weather.

Results are as below:



[Risk in Focus | Research and reports | Chartered IIA]

RECOMMENDATION:

Members are requested to

- **RECEIVE and COMMENT on the Internal Audit progress report**