

Appendix 2.

Recommendations categories

Impact monitoring and evaluation report
– May 2025

Through our performance audit and annual audit work we make a wide range of audit recommendations. These are in line with the wider scope audit dimensions in the Code of Audit Practice 2021 and related to the annual report and accounts of audited bodies. Below we summarise the nature of the recommendations we make within each category.

Category	We make recommendations about
Vision, leadership and governance	<p>Improving clarity of vision and strategy, including setting priorities for improvement within strategy.</p> <p>Working with partners to improve outcomes and foster a culture of innovation.</p> <p>Ensuring clarity of planning to implement vision, strategy and priorities.</p> <p>Ensuring effective governance arrangements for delivery, including:</p> <ul style="list-style-type: none">• Openness and transparency of decision-making.• Robustness of scrutiny and shared working arrangements.• Reporting of decisions and outcomes, and financial and performance information.
Use of resources to improve outcomes	<p>Ensuring effective planning, including partnership working and service user involvement, to meet stated outcomes and improvement objectives.</p> <p>Ensuring economy, efficiency, effectiveness in deploying financial and other resources (workforce, assets, estate).</p> <p>Monitoring and reporting performance against outcomes.</p>
Financial sustainability	<p>Supporting present needs and ensuring continued service delivery, without compromising future needs.</p> <p>Ensuring sound financial planning, both medium term (2–5 years) and long term (5 years plus).</p>
Financial management	<p>Ensuring sound budgetary processes.</p> <p>Understanding the financial environment, including risks.</p> <p>Ensuring effective internal controls.</p> <p>Ensuring effective procurement arrangements.</p> <p>Reducing the risk of fraud and corruption.</p>

Category	We make recommendations about
Annual report and accounts	<p>Ensuring financial statements give a true and fair view and are properly prepared in accordance with the audited body's relevant financial reporting framework.</p> <p>Ensuring expenditure and income are in accordance with applicable enactments and guidance.</p> <p>Preparing the remuneration and staff report in accordance with the audited body's relevant financial reporting framework.</p> <p>Preparing management commentary, the performance report and governance statement to ensure consistency with the financial statements and in accordance with relevant legislation and applicable guidance.</p>