



SUMMARY OF FINDINGS FROM INTERNAL AUDITS AND OTHER INDEPENDENT ASSURANCE ACTIVITY UNDERTAKEN IN 2025/2026

2025/26 INTERNAL AUDITS

A key provider of assurance on the adequacy of our controls during 2025/26 came from Community Gateway Association's (CGA) internal auditors, TIAA. TIAA provide the Audit and Risk Committee and CGA's Board with an independent appraisal of the adequacy and effectiveness of the internal control systems.

Each year, the Audit and Risk Committee approve an annual programme of internal audits which TIAA undertake to review and evaluate the control environment in specific areas of the business.

For each internal audit, TIAA provides an assurance assessment using the following grading scale:

Substantial Assurance	There is a robust system of internal controls operating effectively to ensure that risks are managed and process objectives achieved.
Reasonable Assurance	The system of internal controls is generally adequate and operating effectively but some improvements are required to ensure that risks are managed and process objectives achieved.
Limited Assurance	The system of internal controls is generally inadequate or not operating effectively and significant improvements are required to ensure that risks are managed and process objectives achieved.
No Assurance	There is a fundamental breakdown or absence of core internal controls requiring immediate action.

An overview of TIAA's assurance assessment results for 2025/26 is provided in the table below:

Internal Audit	Assurance Grading
Complaints	Substantial
Health and Safety Property Compliance: Legionella, Asbestos and Lifts	Substantial
Safeguarding	Substantial
Electrical Safety	Substantial
Creditor Payments	Reasonable
Damp, Mould and Condensation	Substantial
Fraud Prevention	Reasonable
Cyber Security	Reasonable
Follow Up	N/A

2025/26 OTHER INDEPENDENT ASSURANCE ACTIVITY

During the year several other audit activities or third-party specialist reviews have taken place (in addition to the audit activity set out in the health and safety section above) which provide additional assurance as follows:

Audit/Assurance Activity	Latest Position
Regulatory of Social Housing Inspection	CGA was graded as meeting the Regulator's economic and consumer standards.
National Inspection Council for Electrical Installation Contracting (NICEIC): Electrical Safety Audit	CGA retained NICEIC accreditation.
British Safety Council: 5 Star Health and Safety Audit	CGA attained a 5 star rating and achieved a total score of 97.62%

Audit/Assurance Activity	Latest Position
Regulatory of Social Housing Inspection	CGA was graded as meeting the Regulator's economic and consumer standards.
Royal Society for the Prevention of Accidents: Health and Safety Awards	CGA was awarded a gold award in 2025/26 which recognises excellence in health and safety management and performance within an organisation.
Preston Vocational Centre: City and Guilds: External Quality Assurance Sampling Audit	Our construction based vocational training subsidiary, Preston Vocational Centre received an annual audit from its awarding body, City and Guilds. The Centre received approval to continue delivering all qualifications and directly claim award certificates.
Patterdale Development Limited: His Majesty's Revenue and Customs (HMRC) VAT Review	HMRC completed a review of Patterdale Development's VAT arrangements. Some minor VAT treatment recommendations arose which were implemented immediately.
Homes England: Annual Compliance Audit 2025/26	Two CGA development schemes were selected for audit by Homes England and both received a 'green' grading.