

# Oadby & Wigston Borough Council

## Internal Audit Progress Report

September 2022



**cw audit**  
internal audit services

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## 1. Introduction

This report summarises the progress made to the end of August 2022 on delivering the 2022/23 Audit Plan. Good progress has been made and we do not anticipate any difficulties in delivering our full programme of work. Section 4 provides a summary of the current status of all audits included on the 2022/23 plan.

## 2. 2022/23 Reviews completed

Review	Summary	Level of assurance
IT Governance Healthcheck	<ul style="list-style-type: none"> <li>This was an advisory piece of work that helped management to identify the programme of work necessary to provide appropriate governance over the new IT function that was recently brought back in-house.</li> </ul>	N/A

Review	Key issues	Level of assurance
Car Park Income	<ul style="list-style-type: none"> <li>No key issues to report</li> </ul>	Full

System control objective	Level of Assurance				
	Full	Significant	Moderate	Limited	No
All parking income due to the Council is properly collected and banked in a timely manner in accordance with approved fees and charges and budget.	✓				
There is a valid and comprehensive contract in place for car park income collection/banking and performance against contract requirements is effectively monitored.	✓				
There is a valid and comprehensive contract in place for the maintenance of pay & display machines and malfunctions are reported and dealt with promptly.	✓				

Review	Summary	Level of assurance
Test & Trace Grant Certification	<ul style="list-style-type: none"> <li>Head of Internal Audit certification provided in accordance with terms &amp; conditions of grant.</li> </ul>	N/A

Review	Summary	Level of assurance
COMF Certification	<ul style="list-style-type: none"> <li>Head of Internal Audit certification provided in accordance with terms &amp; conditions for monies received from the Contain Outbreak Management Fund.</li> </ul>	N/A

### 3. Recommendation tracking

We provide a system for tracking the implementation of agreed Internal Audit recommendations as a management assurance tool for the Council and this Committee. Managers are responsible for updating actions taken and other key information directly on the system. The first table below represents the status of agreed actions due to be implemented by 31/08/22 for all recommendations raised since 1<sup>st</sup> April 2020. The second table outlines the age of the outstanding recommendations (based on the original date due for implementation). The status shown is as advised by the relevant manager/Head of Service and does not imply that Internal Audit has verified the status in all cases.

<b>Summary</b>	<b>1 Critical</b>	<b>2 High</b>	<b>3 Medium</b>	<b>4 Low</b>	<b>Total</b>
Due by 31/08/22	-	20	88	40	<b>148</b>
Implemented / Closed	-	20	81	32	<b>133</b>
Still to be completed	-	0	7	8	<b>15</b>

<b>Time overdue for actions o/s or not complete</b>	<b>1 Critical</b>	<b>2 High</b>	<b>3 Medium</b>	<b>4 Low</b>	<b>Total</b>
Less than 3 months	-	0	3	1	<b>4</b>
3 – 6 months	-	0	3	4	<b>7</b>
Greater than 6 months	-	0	1	3	<b>4</b>
<b>Total</b>	-	<b>0</b>	<b>7</b>	<b>8</b>	<b>15</b>

The number of recommendations that remain unimplemented by their original target date continues to be relatively low and has reduced from the 20 that were reported to the June 2022 Audit Committee meeting. The table below provides more detail on the medium risk recommendation that has been outstanding for more than six months.

**'Medium risk' recommendations overdue for more than six months from original implementation date**

<b>Review</b>	<b>Recommendation</b>	<b>Risk</b>	<b>Original target date</b>	<b>Revised target date</b>	<b>Current status</b>
Housing Allocations	Develop written procedures covering Choice Based Lettings and housing allocations.	3	30 Sept 21	31 Dec 22	CBL procedures need to reflect the revised Housing Allocations Policy, which is due for public consultation week commencing 3 <sup>rd</sup> October 2022 and is scheduled for approval by the PFD Committee on 6 <sup>th</sup> December 2022. CBL procedures will be drafted in line with the Policy once it has been formally approved.

## 4. 2022/23 Internal audit plan

Review	Scheduled	Status	Level of assurance
Human Resources – Staff Development	Quarter 4	Scope agreed	
Risk Management	Quarter 2 / 3	Scope agreed	
Counter Fraud & Corruption	Quarter 1 / 2	Draft report	
National Fraud Initiative	Throughout year	Ongoing	<b>N/A</b>
Financial Management & Reporting	Quarter 4		
Creditors	Quarter 4		
Income & Debtors	Quarter 4		
Treasury Management	Quarter 4		
Grounds Maintenance & Street Cleaning	Quarter 2 / 3	In progress	
IT Governance Healthcheck	Quarter 1	Complete	<b>N/A - advisory</b>
Capital Programme & Project Management	Quarter 2 / 3	In progress	
Alcohol & Entertainment Licensing	Quarter 2 / 3	In progress	
Benefits / Council Tax Support	Quarter 4		
Safeguarding	Quarter 2	In progress	
Car Park Income	Quarter 2	Final report	<b>Full</b>
Housing Rents	Quarter 2 / 3	In progress	
Homelessness	Quarter 2	In progress	
Development Control	Quarter 3	Scope agreed	
Test & Trace Grant Certification	Quarter 1	Certification provided	<b>N/A</b>
COMF Certification	Quarter 1	Certification provided	<b>N/A</b>