

Oadby & Wigston Borough Council

Internal Audit Progress Report

April 2023



cw audit
internal audit services

Bringing public value to life

1. Introduction

This report summarises internal audit activity to the end of March 2023 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	Key issues	Level of assurance				
Premises Licensing	<ul style="list-style-type: none"> Cleanse information on key dates recorded on Uniform system. Record notes of complaints, inspections and enforcement action, including supporting correspondence, on Uniform. Utilise handheld devices to record actions taken on site visits to premises. Utilise system to generate reminders and invoices for annual fees. Undertake exercise to identify value of unpaid annual fees and raise invoices accordingly. Strengthen the level and quality of performance information reported to the Licensing & Regulatory Committee, to include development of KPIs and summary data on enforcement action. 	Moderate				
System control objective	Level of Assurance					
	Full	Significant	Moderate	Limited	No	
Licences are issued in accordance with the requirements of the Licensing Act 2003.			✓			
All licensing income due is collected promptly and in full.				✓		
Appropriate action is taken to regulate and enforce licensing requirements.			✓			

Review	Key issues	Level of assurance
Housing Rents	<ul style="list-style-type: none"> Strengthen monitoring and reporting arrangements for income collection and arrears recovery. Resolve system functionality issues. 	Significant

System control objective	Level of Assurance				
	Full	Significant	Moderate	Limited	No
Rent is charged correctly on all properties in accordance with policy, and with documented calculations of gross and net rent for each property.		✓			
Robust arrangements are in place for timely and complete collection of rent payments and crediting these to the correct accounts.		✓			
Arrangements to deal with arrears comply with policy and ensure efficient recovery of outstanding sums.		✓			
Access to system functions is restricted to authorised personnel and the security and integrity of the system is maintained.			✓		

Review	Key issues	Level of assurance
Homelessness Prevention Grant Homelessness Prevention Grant Top Up	<ul style="list-style-type: none"> Audit testing completed to support certification of two Homelessness Prevention Grants. 	Certification provided

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 31st March 2023 for all recommendations raised since 1st 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.

Summary	1 Critical	2 High	3 Medium	4 Low	Total
<i>Due by 31/03/23</i>	-	24	106	52	182
Implemented / Closed	-	24	101	49	174
Still to be completed	-	0	5	3	8

Time overdue for actions o/s or not complete	1 Critical	2 High	3 Medium	4 Low	Total
Less than 3 months	-	0	4	2	6
3 – 6 months	-	0	0	1	1
Greater than 6 months	-	0	1	0	1
Total	-	0	5	3	8

The number of recommendations that remain unimplemented by their original target date continues to be relatively low and has reduced from the 11 that were reported to the January 2023. The table below provides more detail on the medium risk recommendations that have been outstanding for more than six months.

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

Review	Recommendation	Risk	Original target date	Revised target date	Current status
Housing Maintenance, Repairs & Voids	Implement performance monitoring system for responsive repairs.	3	31 st July 2022	31st July 2023	Work in progress to be concluded in July 2023 when the day to day repairs procurement contractor will be in place.

4. 2022/23 Internal audit plan

Review	Scheduled	Status	Level of assurance
Risk Management	Quarter 3	Final report	Significant
Counter Fraud & Corruption	Quarter 1 / 2	Final report	Significant
National Fraud Initiative	Throughout year	Complete	N/A
Financial Management & Reporting	Quarter 4	In progress	
Creditors	Quarter 4	In progress	
Income & Debtors	Quarter 4	In progress	
Treasury Management	Quarter 4	In progress	
Payroll	Quarter 4	In progress	
Grounds Maintenance & Street Cleaning	Quarter 3 / 4	Draft report	
IT Governance Healthcheck	Quarter 1	Complete	N/A - advisory
Capital Programme & Project Management	Quarter 2 / 3	Final	Moderate
Premises Licensing	Quarter 3 / 4	Final	Moderate
Safeguarding	Quarter 2 / 3	Final report	Significant
Car Park Income	Quarter 2	Final report	Full
Housing Rents	Quarter 2 / 3	Final report	Significant
Homelessness	Quarter 2	Final report	Significant
Development Control	Quarter 3 / 4	Final report	Significant
Test & Trace Grant Certification	Quarter 1	Certification provided	N/A
COMF Certification	Quarter 1	Certification provided	N/A
Homelessness Prevention Grant Certification	Quarter 4	Certification provided	N/A
Homelessness Prevention Grant Top Up Certification	Quarter 4	Certification provided	N/A