



Oadby and Wigston Borough Council

Internal Audit Progress Report

Audit Committee: 22nd January 2025



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This paper identifies progress made in relation to completion of work from the Council's 2024/25 Internal Audit Plan and brings to your attention matters relevant to your responsibilities as members of the Audit Committee.

This progress report provides a summary of Internal Audit activity in a format agreed with the Audit Committee and complies with the requirements of Public Sector Internal Audit Standards.

The Client Manager meets with the Chief Finance Officer / S151 Officer regularly to discuss progress against the plan and to monitor and evaluate the effectiveness of this work which informs the Council's plan.

This progress report covers the work carried out during the period 1st April 2024 to 1st January 2025.

Action required

The Audit Committee is asked to:

Note the key messages and progress made against the Internal Audit Plan since the last meeting.

Receive the information and guidance papers produced by 360 Assurance and seek assurance from the Council that the issues raised are being considered and, where necessary, addressed by the Council.

Members are invited to raise any questions.

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Key messages

Since the last Audit Committee we have:

- Issued 2 final reports relating to the 2023/24 plan:
 - Financial ledger management and reporting
 - Housing allocations

2024/25 planned work

- Issued 3 final reports:
 - Waste management project assurance
 - Housing repairs procurement
 - Strategic Risk Management
- Issued 1 proposed final report:
 - Food safety
- Issued 3 draft reports:
 - Business continuity
 - Treasury management
 - Housing rents
- Agreed 5 terms of reference:
 - Payroll and expenses
 - S106 Agreements
 - IT Governance Healthcheck
 - Homelessness
 - Financial ledger management and reporting
- Held planning meetings and undertaken fieldwork to progress the audit plan.

Contract performance

2024/25 Planned audits	Audits completed to report stage	% complete
13	7	54%
	Audits in progress	% in progress
	6	46%

The Internal Audit Plan in Appendix A provides a detailed breakdown of delivery.

We have provided at Appendix D a summary of our performance in relation to Key Performance Indicators detailed in our Service Level Agreement with the Council.

Service benefits and other matters



Events

Papers from our events are available on our website <https://www.360assurance.co.uk/events/>



Client briefing and other publications

We regularly publish articles and all of these are on our website.

Our publications and monthly briefings are available at: <https://www.360assurance.co.uk/news-publications/>

Head of Internal Audit Opinion

Internal Audit Outturn

The assurance levels provided for all reviews undertaken is summarised below:

Substantive Assurance	<ul style="list-style-type: none"> • None
Significant Assurance	<ul style="list-style-type: none"> • Housing Repairs Procurement • Waste Management Project Assurance • Strategic Risk Management • Financial Management & Reporting (2023-24) • Housing Allocations (2023-24)
Moderate Assurance	<ul style="list-style-type: none"> • None
Limited Assurance	<ul style="list-style-type: none"> • None
Weak Assurance	<ul style="list-style-type: none"> • None
Other	<ul style="list-style-type: none"> • None

Implementation of internal audit actions

The table below shows the current status of progress against internal audit actions:

2024/25 Implementation of internal audit actions	
High risk actions closed on time	(0/0)
First follow up rate – high and medium risks	69% (7/9)
First follow up rate – all risks	78% (11/16)
% of actions subject to revised due dates	8%
Overall implementation rate	69%
Historic Actions	
Historic actions (pre 1 April 2024) outstanding	10

Further details on action tracking are included in Appendix E.

The table below summarises progress against the 2024/25 Internal Audit Plan.

Ref.	Audit	Planned timing	Status	Assurance Level provided	Date reported to Audit Committee
Head of Finance – S151 Officer					
1	Head of Internal Audit Opinion (core)	Q1-4	ToR issued – ongoing during year	~	~
2	Strategic Risk Management (core)	Q3-4	Completed	Significant	January 2025
2	National Fraud Initiative	Q1-4	Ongoing		
3	Financial Management and Reporting (core)	Q4	ToR agreed	~	~
4	Financial Systems – Treasury Management (core)	Q4	Draft report Stage	~	~
5	Housing Repairs Procurement review	Q3	Completed	Significant	January 2025
6	Grant Certifications	Q1-4	Ongoing throughout the year	Certifications	
Head of Customer Services and Transformation					
7	Human Resources - Staff Lone Working (core)	Q3	Fieldwork in progress	~	~
8	Payroll and Expenses	Q3-4	Fieldwork in progress	~	~
9	IT Audit (IT governance health check)	Q3-4	Fieldwork in progress	~	~
10	Business Continuity	Q2	Draft Report Stage	~	~
11	Waste Management (project assurance)	Q2	Completed	Significant	January 2025
12	Food Safety	Q2-3	Proposed final report issued	~	~
Head of Built Environment					
13	Housing Rents	Q2-3	Draft Report Stage	~	~
14	Homelessness	Q4	ToR agreed	~	~
15	S106 Agreements	Q3-4	Fieldwork in progress	~	~

This section summarises the reports finalised relating to the 2023/24 internal audit plan.

2324/OWBC/15 Financial Management and Reporting	
Objectives and scope	<p>The overall objective of our review was to provide an independent assurance opinion on the:</p> <ul style="list-style-type: none"> effectiveness of the Council’s arrangements to ensure the integrity of data held in the financial ledger. robustness of in-year financial reporting arrangements.
Audit opinion	Moderate Assurance
Summary findings	<p>We reviewed the arrangements in place within the Council to ensure the integrity of data held in the financial ledger.</p> <p>Medium risk issues have been identified in respect of the following:</p> <ul style="list-style-type: none"> a lack of segregation of duties in respect of journal authorisation delays in the timely completion and management review of control account reconciliations and lack of evidence of review prompt removal/de-activation of access to the system where officers leave the Council <p>We reviewed the robustness of in-year financial reporting arrangements but were not provided with evidence to confirm that finance reports are derived directly from the ledger.</p> <p>An action plan has been agreed to address the areas of improvement identified. All other controls tested were operating satisfactorily.</p>

2324/OWBC/18 Housing Allocations	
Objectives and scope	<p>The overall objective of our review was to review the systems and processes in place for managing housing allocations. In order to achieve this objective, we reviewed the following controls:</p> <ul style="list-style-type: none"> The housing allocations system is operated in accordance with legislation and appropriate controls are in place to ensure that access is restricted and updates are prompt and accurate. Applications to join the housing register to bid for properties are processed promptly and accurately in accordance with policy. The bidding process for properties is run in a fair and consistent manner and offers are made promptly to winning bidders on the basis of a fully validated bid. The housing allocations system is subject to appropriate levels of management review and monitoring and information is regularly reported to senior management and committee.
Audit opinion	Significant Assurance
Summary findings	<p>The Council has an up-to-date Housing Allocations Policy. The system (Home Connections) which is used to deliver the Choice Based Lettings scheme was found to have effective security and integrity controls in place, although evidence of these controls should be shared with the Council in accordance with the terms of the contract.</p> <p>Testing on a sample of applications confirmed that evidence to support eligibility was available in all cases and that ‘priority’ or ‘high’ bandings were</p>

2324/OWBC/18 Housing Allocations	
	<p>supported by evidence and appropriately authorised. Staffing issues have however impacted on the Council’s ability to conduct regular reviews of applicants on the Housing Register (particularly ‘non-bidders’) and to approve care leavers for inclusion on the Housing Register promptly.</p> <p>Testing on a sample of applicants that have now been housed indicated that the bidding process is running effectively. A significant number of the dwellings that are bid for belong to various housing associations that participate in the Choice Based Lettings scheme run by the Council. It was noted that a formally signed agreement is not in place with one of these housing associations and that there is no facility within any of the other signed agreements that allows the Council to confirm that housing associations are conducting final eligibility and banding checks prior to letting homes to successful bidders.</p> <p>There are four customer service standards that are monitored in respect of the Choice Based Lettings scheme and our audit has noted some data is not recorded in the performance management results in relation to one of the standards and issues have been identified in respect of the regularity with which performance against these standards is published.</p> <p>An action plan has been agreed to address the areas of improvement identified.</p>

The following section summarises the final reports from the 2024/25 internal audit plan.

2425/OWBC/01 Waste Management Project Assurance	
Objectives and scope	<p>The overall objective of our review was to ensure that the Council applies a robust project management process to the transition from weekly to fortnightly bin collections. In order to achieve this objective, we have reviewed the following controls:</p> <ul style="list-style-type: none"> Formal project management arrangements are in place, which have been designed to ensure that the project to move from weekly to fortnightly bin collections is delivered in a timely and cost effective manner that delivers the required outcomes/benefits in accordance with the Council’s Project Framework.
Audit opinion	Significant Assurance
Summary findings	<p>The audit confirmed that the Council has followed its Programme / Corporate Project procedures to scope and deliver the project to move to fortnightly waste and recycling bin collections. This project had a specific scope in relation to waste transformation with the move from weekly to fortnightly waste bin collections as part of an overall Sustainability Plan approved as part of the 2024-25 MTFS in December 2023.</p> <p>The audit identified that given the specific scope of this project and timescales involved a full business case was not completed. It was noted that a formal benefits realisation plan had not been developed as part of the overall project. An action has been agreed to review other benefits realised.</p>

Appendix B – Summary of audits completed

2425/OWBC/03 Housing Repairs Procurement	
Objectives and scope	<p>The overall objective of our review was to ensure that the contract for housing repairs has been procured in accordance with the Council’s Contract Procedure Rules, with particular reference to confirming that competition to award the contract has been fair and equitable to all interested parties. In order to achieve this objective, we reviewed the following controls:</p> <ul style="list-style-type: none"> • A detailed contract specification was provided to all interested parties that provided clear instructions on the tender process to be followed and which allowed for open competition from all relevant contractors. • The opportunity to bid for the housing repairs contract was advertised fairly in accordance with the requirements of Contract Procedure Rules. • Tender submissions were received and evaluated in a fair and equitable manner that was consistently applied for all bids submitted. • The contract award process followed was consistent with the requirements outlined in Contract Procedure Rules.
Audit opinion	Significant Assurance
Summary findings	<p>The audit concluded that the process followed to tender the responsive repairs service was undertaken in accordance with the Council’s Contract Procedure Rules and that existing contractors were provided with sufficient opportunity to bid for the contract. The action to tender the housing repairs service was necessary to address a previous audit finding that the Council needed to take action in order to comply with its contract procedure rules. Whilst the audit identified two areas where evidence of communications with existing contractors could have been made more formal, we are satisfied that these contractors were actively encouraged to place bids. The existing model for undertaking responsive repairs involved the use of a number of companies that specialised in specific elements of the repairs service, such as electrical works, plumbing and doors/windows. The tender for the responsive repairs contract was for the whole service, which meant that a number of the specialist existing contractors did not have the full skillset required to bid for the work. The Housing Manger however reported that a joint bid would have been acceptable and that this option was discussed with existing contractors but was not taken up.</p> <p>An action plan has been agreed for three low risk actions to be implemented.</p>

2425/OWBC/05 Strategic Risk Management	
Objectives and scope	<p>The overall objective of our review was to provide an independent assurance opinion on how strategic and corporate risks are managed by the Council and its committees. In order to achieve this objective, we have reviewed the following controls:</p> <ul style="list-style-type: none"> • there is a fit for purpose Risk Register in place which has had been developed with appropriate engagement from the Council • there is a clear programme to report the Risk Register to the Council and its assurance committees during the year which is adhered to • the Risk Register is used as a live tool for managing risks and supports robust discussion at the Council and its assurance committees • the Audit Committee fulfils its responsibilities in relation to the Risk Register as set out within its Terms of Reference • risks in the Risk Register reflect those being faced by the organisation and are aligned to the organisation’s objectives • meaningful actions are taken to mitigate risks which impact on risk scores, controls and assurances
Audit opinion	Significant Assurance

2425/OWBC/05 Strategic Risk Management

Summary findings

The Council has a Risk Management Policy in place having last been reviewed in January 2023. The Corporate Risk Register has been presented to the Senior Leadership Team and Audit Committee on a quarterly basis in line with the Risk Management Policy. We have raised one medium risk finding and associated action for the Council to align the Corporate Risk Register to the Corporate Strategy approved by the Council in July 2024. Three low risk findings and associated actions have been made, including:

- to further enhance the assurances identified in the Corporate Risk Register;
- to reflect the impact of completed actions and controls in the Corporate Risk Register; and
- the Risk Management Group should meet on a quarterly basis in line with the Risk Management Policy with records of discussion maintained.

The following terms of reference have been agreed with Council officers.

ToR 8	Staff Lone Working
Introduction	<p>The Council has a legal duty under the Health and Safety at Work Act 1974 and Management of Health and Safety at Work Regulations 1999, to ensure the safety and welfare of anyone working within the Council as far as reasonably practicable.</p> <p>The Health and Safety Executive (HSE) defines lone workers as those who work by themselves without close or direct supervision and has published health and safety guidance on the risks of lone working aimed at anyone who employs or engages lone workers. This guidance was revised in March 2020 to take account of COVID-19 and an increased number of lone workers working at home and a rise in individuals completing duties alone due to social distancing measures.</p> <p>Employees may be required to work alone within resident’s homes; communities; or in isolated office or public premises for all or part of their working hours. As a result, lone workers can be vulnerable and exposed to hazards including an increased risk of physical or verbal abuse and harassment from residents, their relatives or members of the public.</p> <p>Workers also have responsibilities to take reasonable care of themselves and other people affected by their work activities and to co-operate with their employers in meeting their legal obligations.</p>
Objectives and scope	<p>The overall objective of our review is to assess the adequacy of the systems and processes established to ensure the safety of lone workers working within the Council’s services. To achieve this objective, we will review the following controls:</p> <ul style="list-style-type: none"> • Policies and procedures are in place for staff lone working • Training is provided to current and new members of staff on the lone working policy • Staff comply with lone working policies and procedures • Lone working devices and equipment are provided to all members of staff where necessary • Incidents are recorded and reported • Governance processes are in place to gain assurance that the Council’s policy and procedures are being complied with. <p><i>Limitations of scope:</i> The scope of our work is limited to the areas identified in the agreed Terms of Reference. Sample testing will be undertaken to review the above processes are in place. The review will be limited to those members of staff directly employed by the Council.</p>
Methodology and approach	<p>To deliver this audit we will:</p> <ul style="list-style-type: none"> • document, via walk-through testing, our understanding of the system processes and controls • undertake risk-based sample testing to assess the effectiveness of the controls in place, identifying risks and any mitigating controls • review reports and committee papers to identify and assess the reporting and monitoring arrangements in place

ToR 9	Homelessness
<p>Introduction</p>	<p>Each local housing authority is required to consider housing needs within its area, including the needs of homeless households, to whom local authorities have a statutory duty to provide assistance. The Homelessness Reduction Act 2017 significantly reformed England’s homelessness legislation by placing duties on local authorities to intervene at earlier stages to prevent homelessness in their areas. It also requires housing authorities to provide homelessness services to all those affected, not just those who have ‘priority need’. These include:</p> <ul style="list-style-type: none"> • An enhanced prevention duty extending the period a household is threatened with homelessness from 28 days to 56 days, meaning that housing authorities are required to work with people to prevent homelessness at an earlier stage; and • A new duty for those who are already homeless so that housing authorities will support households for 56 days to relieve their homelessness by helping them to secure accommodation. <p>The Council utilises the Home Connections IT system to manage homelessness cases. As at August 2024, the following statistics were available:</p> <ul style="list-style-type: none"> • 61 families in temporary accommodation. • 42 applicants at the relief stage. • 35 applicants at prevention stage. • 88 main duty cases. <p>Temporary accommodation is a mix of the Council’s own hostel, private rented properties on a three year lease, the Council’s housing stock and bed & breakfast. The forecasted homelessness expenditure budget for 2024/25 is expected to be £770k, with an income budget of £772k (mainly grants).</p>
<p>Objectives and scope</p>	<p>The overall objective of our review is to ensure that the Council has arrangements in place to manage homelessness in line with the required legislation. In order to achieve this objective, we will review the following controls:</p> <ul style="list-style-type: none"> • There is a detailed Homelessness Strategy in place that demonstrates how the Council meets the requirements of all relevant legislation. • Processes and procedures are in place and implemented to deliver the Homelessness Strategy and meet the requirements of homelessness legislation. • Access to the IT system used to implement the Council’s Homelessness Strategy is restricted. • There are sufficient, trained staff resources to implement all aspects of homelessness legislation. • There are appropriate monitoring and reporting arrangements in place. <p><i>Limitations of scope:</i> The scope of our work will be limited to the areas identified in the agreed Terms of Reference.</p>
<p>Methodology and approach</p>	<p>To deliver this audit we will:</p> <ul style="list-style-type: none"> • interview key staff to determine and document the current controls and processes in operation. • undertake sample testing to confirm compliance with controls and processes as recorded.

ToR 10 IT Governance Healthcheck	
Introduction	<p>The Council’s ICT service was insourced in February 2022 from the Leicestershire ICT Partnership, hosted by Hinckley & Bosworth Borough Council. A new ICT team was established with responsibilities for supporting users and managing all corporate IT infrastructure, networks and clients.</p> <p>The IT team is led by the Corporate Projects, Systems and IT Manager. The Head of Customer Service and Transformation is the Senior Leadership Team lead for IT. The IT team comprises of four members of staff and their roles and responsibilities are documented. There is a separate Systems team who are responsible for managing corporate IT applications and they also report to the Corporate Projects, Systems and IT Manager.</p> <p>At a corporate level, there is Member engagement via the IT Working Group and IT is a standing agenda item at the Corporate Management Team meetings. An IT Risk Register was established in May 2022.</p> <p>An IT Security presentation was provided by the Corporate Projects, Systems and IT Manager in April 2024 which provided an overview of IT security to the members.</p> <p>The Council’s Corporate Strategy was approved by the Council in July 2024 and the Corporate Strategy action plan includes a target of a Digital Strategy being developed and approved during quarter two of 2025/26.</p> <p>The Council’s Strategic Risk Register dated April 2024 identified the following strategic risk with a current score of 6 and rated yellow:</p> <ul style="list-style-type: none"> • Cyber Threat/Security, Cyber security is seen as an ICT risk and not a corporate risk that needs to be managed and monitored by senior management. <p>We completed an IT governance healthcheck in 2022/23 and provided advisory recommendations on the governance arrangements for the newly established IT team to develop. As part of the agreed internal audit plan for 2024/25 it was agreed to review the IT governance arrangements in place.</p>
Objectives and scope	<p>The overall objective of our review is to provide independent assurance via a ‘healthcheck’ on the overarching governance and control arrangements in place for the ICT team to provide an independent assurance opinion. To achieve this objective, we will review the following controls:</p> <ul style="list-style-type: none"> • There is a defined structure in place to manage the provision of ICT services. • Arrangements are in place for the development of an IT Strategy/development plan and objectives for the IT service have been defined. • Service levels have been agreed and defined. • Performance measures are in place for ICT and they are regularly monitored and reported upon. • Training in IT security is provided to staff and members of the Council. • IT risks are identified, logged and managed. <p><i>Limitations of scope:</i> The scope of our work will be limited to the areas identified in the agreed Terms of Reference. Our review will not include business continuity or cyber security arrangements. Our review will be limited to the extent to which governance arrangements over ICT are in place and will not include review of the operation of IT systems used by the Council.</p>
Methodology and approach	<p>To deliver this audit we will:</p> <ul style="list-style-type: none"> • document, via walk-through testing, our understanding of the system processes and controls • undertake risk-based sample testing to assess the effectiveness of the controls in place, identifying risks and any mitigating controls

ToR 11 Financial Ledger Management and Reporting	
Introduction	<p>Councils are dependent upon their financial systems to provide accurate, complete and timely data to support their financial management and reporting. In particular, an organisation relies heavily on its financial ledger to provide the basic data necessary to inform its reporting of income, expenditure and budgetary performance. In turn, the financial ledger is populated via external systems and sub-ledgers including payroll, accounts payable and accounts receivable. An annual review of the organisation’s financial ledger and reporting key controls forms part of our core audit programme.</p>
Objectives and scope	<p>The overall objective of our review is to provide an independent assurance opinion on the:</p> <ul style="list-style-type: none"> • effectiveness of the organisation’s arrangements to ensure the integrity of data held in the financial ledger; • robustness of in-year financial reporting arrangements. <p>To achieve this objective, we will review the following controls using sample testing:</p> <p>Budget Setting</p> <ul style="list-style-type: none"> • budgets are set in a structured, comprehensive, and robust manner in accordance with the organisation's objectives and the Medium Term Financial Strategy (MTFS). <p>Financial ledger</p> <ul style="list-style-type: none"> • automated arrangements or regular manual checks ensure the financial ledger is in balance • internal checks are in place to confirm that data input to the financial ledger from external feeder systems is complete, accurate and timely • the use of suspense accounts is kept to a minimum – accounts are only used for the short-term posting of unidentified entries and are cleared promptly • control accounts are regularly and promptly reconciled to information outside the financial ledger and reconciliations are reviewed and authorised • cash/bank reconciliations are regularly and promptly prepared and reviewed with reconciling items cleared in a timely manner • there is segregation of duties over the preparation, authorisation and input of journals – journals are supported by a clear narrative description and adequate evidence • access to the financial ledger is restricted to approved individuals • robust system back-up and restore procedures are in place (for the financial ledger and the organisation’s network where supporting records are held). <p>Financial reporting</p> <ul style="list-style-type: none"> • arrangements are in place to confirm that the latest agreed financial plan is accurately loaded to the financial ledger • there is an adequate audit trail to evidence that financial reports reconcile to the financial ledger • financial reports are produced promptly each quarter in accordance with a documented closedown timetable. <p><i>Limitations of scope:</i> The scope of our work will be limited to the areas identified in the agreed Terms of Reference. We will not comment on the organisation’s in-year financial performance or assess its financial standing.</p>
Methodology and approach	<p>To deliver this audit we will:</p> <ul style="list-style-type: none"> • hold interviews with key officers • review supporting documentation (electronic and hardcopy) for all specified controls • undertake walkthrough, substantive and compliance testing on a risk and sample basis to assess the design and operation of the controls in place, performing data analytics as appropriate.

As part of our contract with the Trust we agreed a number of Key Performance Indicators. Those that can be measured on a quarterly basis are included below; others will be reported in our Annual Report due in June 2025. Please note these are compiled on a cumulative basis.

So far in 2024/25 we have issued eleven Terms of Reference, two draft reports in respect of 2024/25 and 6 final reports in respect of 2023/24:

360 Assurance KPIs	Target	Q1	Q2	Q3	Q4
Issue a Client Satisfaction Questionnaire following completion of every audit.	100%	100%	100%	100%	
Terms of Reference issued before commencement of the audit.	100%	100%	100%	100%	
Draft report issued within 10 working days of exit meeting.	100%	100%	Not applicable	100%	
Final report issued within 5 working days of executive sign-off.	100%	100%	Not applicable	100%	
Overall client satisfaction rating of satisfied or highly satisfied.	90%	No responses received in Q1	No responses received in Q2	No responses received in Q3	
Client KPIs	Target	Q1	Q2	Q3	Q4
Terms of Reference to be agreed within 10 working days of being received.	100%	100%	100%	100%	
Information has been provided and staff have been available to meet the timescales set out within the Terms of Reference.	100%	100%	100%	100%	
Management response received within 10 working days of receiving the final draft report.	100%	100%	Not applicable	50%	

The chart below summarises the progress against agreed actions (by risk rating) for Internal Audit for 2024/25:

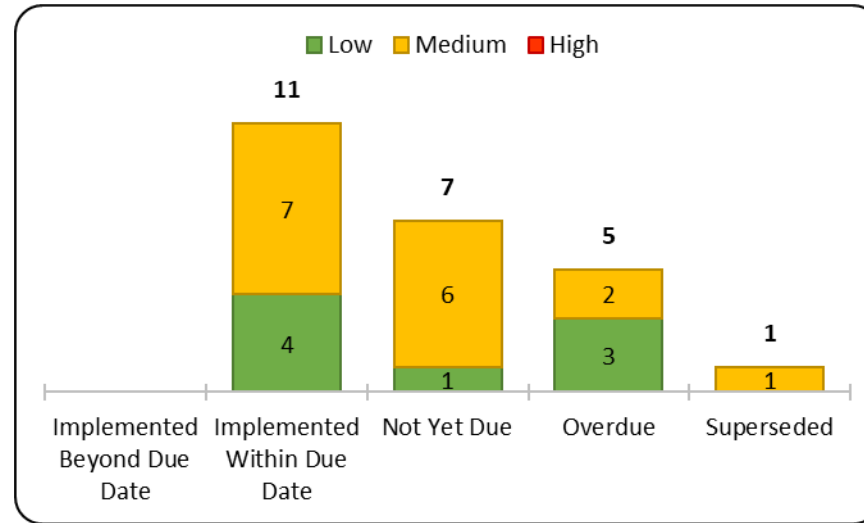


Table 1 below provides a summary of actions due on or by 1st January 2025 that have yet to be implemented (this includes actions where extensions to original implementation dates have been agreed).

Table 1

Audit reference/title by Executive Lead	Low	Medium	High	Total	Comments
Head of Built Environment	1	1	-	2	
Private Sector Housing – Enforcement	-	1	-	1	<p>Deadline for implementation has been moved to provide further capacity to explore viability of further Selective Licensing scheme, as a specific HMO policy is not a statutory requirement and there is already a process currently in place.</p> <p>Following the approval of consultation for a further Selective Licensing scheme within the Borough, amendments to HMO management and charges will be brought in to coincide with any new scheme with new policy and charging scheme to become live concurrently subject to relevant approvals.</p> <p>December 2024 update: I would ask that the deadline be amended to 31/03/25 so this can be considered</p>

Audit reference/title by Executive Lead	Low	Medium	High	Total	Comments
					<p>following completion of the consultation and a decision on a further selective licensing scheme which is scheduled for early February 2025. You may be aware this is a critical piece of work which will take considerable resource to progress and one which is considered a priority.</p> <p><u>Original due date:</u> 1st April 2024</p> <p><u>Revised Implementation date:</u> 5th December 2024</p> <p><u>Revised implementation date:</u> 31st March 2025</p>
Disabled Facilities Grant	1	-	-	1	<p>Engage with Lightbulb to refine performance data so that OWBC specific data is reported and measurable performance targets reported against.</p> <p><u>Original due date:</u> 31st December 2024</p> <p><i>No updates received</i></p>
Head of Customer Services and Transformation	-	1	-	1	
Procurement	-	1	-	1	<p>Approval and reporting of high level expenditure in line with Council’s Contract Procedure Rules</p> <p><u>Original due date:</u> 30th November 2024</p> <p><i>No updates have been received</i></p>
Section 151 Officer	2	-	-	2	
Financial Systems	2	-	-	2	<p>Debt recovery action and Debt invoices raised.</p> <p><u>Original due dates:</u> 30th November and 31st December 2024 respectively</p> <p><i>Updates have been received and are in the process of being validated</i></p>
TOTAL	3	2	-	5	

Table 2 below provides details of all historic actions (with original due dates before 1st April 2024) not yet fully implemented.

Table 2

Audit reference/title by Executive Lead	Low	Medium	High	Total	Comments
Chief Finance Officer / S151	1	-	-	1	
Financial Systems	1	-	-	1	Reports of aged debt levels being periodically provided to the PFD Committee. <u>Original Due Date:</u> 30 th September 2023 <u>Revised Due Date:</u> 30 th June 2024 <i>Updates have been received and are in the process of being validated.</i>
Head of Law and Democracy	1	6	1	8	
Grounds Maintenance and Street Cleaning	1	6	1	8	The responsible officer is off on long term sickness and responsibility for these actions has been transferred to another officer. <u>Original Due Date:</u> 3 due by 30 th June 2023 and 5 due by 30 th September 2023 <u>Revised Implementation date:</u> 31 st December 2024
Head of Customer Services and Transformation	1		-	1	
Payroll	1	-	-	1	Contract Documentation – decision on the provision of payroll services. Action Update: Due to organisational change priorities within 2023/24 it has only been possible to spend limited time on researching other payroll service options and this work will continue in 2024/25 with a view of a formal decision being made by the end of 2024/25 (target changed). We will review current contractual arrangements with EMSS during 2024/25 to more clearly set service delivery priorities. <u>Original Due Date:</u> 31 st March 2024 <u>Revised implementation date:</u> 31 st March 2025
TOTAL	3	6	1	10	