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| Audit Committee | Wednesday, 01 October 2025 | Matter for Information |
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Report Title: **Internal Audit Progress Report (October 2025)**

Report Author(s): **Colleen Warren (Chief Finance Officer/S151 Officer)**
Lucy Cater (Assistant Director, SWAP)

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| Purpose of Report: | To present a summary of the audit work concluded since the last meeting of this Committee. |
| Report Summary: | To provide an update on the progress of the Internal Audit Plan, along with Final Reports and Updated Agreed Actions |
| Recommendation(s): | That the Audit Committee discusses and notes the content of the report |
| Senior Leadership, Head of Service, Manager, Officer and Other Contact(s): | Colleen Warren (Chief Finance Officer/S151 Officer) (0116) 257 2759 colleen.warren@oadby-wigston.gov.uk Lucy Cater (Assistant Director SWAP) 020 8142 5030 lucy.cater@swapaudit.co.uk |
| Strategic Objectives: | Our Council (SO1) |
| Vision and Values: | "Our Borough - The Place To Be" (Vision) Resourceful & Resilient (V4) |
| Report Implications:- | |
| Legal: | There are no implications arising from this report. |
| Financial: | There are no implications arising from this report. |
| Corporate Risk Management: | Decreasing Financial Resources / Increasing Financial Pressures (CR1) Key Supplier / Partnership Failure (CR2) Reputation Damage (CR4) Effective Utilisation of Assets / Buildings (CR5) Regulatory Governance (CR6) Organisational / Transformational Change (CR8) Increased Fraud (CR10) Cyber Threat / Security (CR11) Other corporate risk(s) |
| Equalities and Equalities Assessment (EA): | There are no implications arising from this report. |
| Human Rights: | There are no implications arising from this report. |
| Health and Safety: | There are no implications arising from this report. |

| Statutory Officers' Comments:- | |
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| Head of Paid Service: | The report is satisfactory. |
| Chief Finance Officer: | As the author, the report is satisfactory. |
| Monitoring Officer: | The report is satisfactory. |
| Consultees: | None. |
| Background Papers: | <p>The following documents have been identified by the author of the report in accordance with section 100D.5(a) of the Local Government Act 1972 and are listed in accordance with section 100 D.1(a) for inspection by members of the public:</p> <p>Internal Audit Progress Reports</p> <p>These documents will be available for inspection online at www.oadby-wigston.gov.uk or by contacting democratic services democratic.services@oadby-wigston.gov.uk for a period of up to 4 years from the date of the meeting.</p> |
| Appendices: | <ol style="list-style-type: none"> 1. Internal Audit Progress Report October 2025 2. Open Agreed Actions September 2025 |

1. Executive Summary

- 1.1 The Council must ensure that it has sound systems of internal control that facilitate the effective management of all the Council's functions. The work delivered by SWAP Internal Audit Services (SWAP), the Council's internal audit service, is one of the control assurance sources available to the Audit, Compliance and Governance Committee, the Executive Leadership Team and Senior Leadership Team and supports the work of the external auditor.
- 1.2 The Annual Internal Audit Opinion presented to the Audit Committee provides an overall assurance opinion at the end of the financial year. This Internal Audit Progress Report, however, is designed to give the Audit Committee the opportunity to comment on the work completed by the partnership and provide 'through the year' comment and assurances on the control environment.

2. Background

- 2.1. The Internal Audit Service is provided to this Council by SWAP Internal Audit Services (SWAP). SWAP is a local authority-controlled company.
- 2.2. The report attached at **Appendix 1** sets out the work undertaken by SWAP for the Council since the last meeting of this Committee. It follows the risk-based auditing principles and, therefore, this is an opportunity for the Committee to be aware of emerging issues which have resulted in SWAP involvement.
- 2.3. Officers from SWAP will be in attendance at the Committee meeting and will be available to address Members' questions.

3. Main Points

- 3.1 The progress report enables the Audit Committee to monitor the work of the Internal Audit Service and ensure that it remains effective. It also provides the Committee with assurance opinions over areas reviewed within the reporting period, details of audit recommendations and the outcome of follow-up reviews conducted on previous audit recommendations.
- 3.2 We have finalised 1 audit since the last meeting of this committee
 - Section 106 Process – High Substantial
- 3.3 We will follow up all agreed actions. A report (**Appendix 2**) showing all open agreed actions and those that have been actioned has been included for Members information.