



<b>Audit Committee</b>	<b>Wednesday, 02 October 2024</b>	<b>Matter for Information</b>
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**Report Title:** **Internal Audit Progress Update (October 2024)**

**Report Author(s):** **Colleen Warren (Chief Finance Officer / S151 Officer)**

<b>Purpose of Report:</b>	To give an update on Internal Audit's progress on delivering the 2024/25 Audit Plan.
<b>Report Summary:</b>	Seven final reports issued including, payroll, procurement, leisure services contract management, DFG contract management, accounts receivable, benefit and revenues. Six at significant assurance, one at moderate assurance, two draft reports and seven terms of reference agreed.
<b>Recommendation(s):</b>	<b>That the progress made in delivering the 2024/25 Audit Plan be noted.</b>
<b>Senior Leadership, Head of Service, Manager, Officer and Other Contact(s):</b>	<p>Colleen Warren (Chief Finance Officer / S151 Officer) (0116) 257 2759 <a href="mailto:colleen.warren@oadby-wigston.gov.uk">colleen.warren@oadby-wigston.gov.uk</a></p> <p>Laura Parsons (Finance Manager) (0116) 257 2694 <a href="mailto:laura.parsons@oadby-wigston.gov.uk">laura.parsons@oadby-wigston.gov.uk</a></p> <p>Tracey Barnard-Ghaut (Assistant Director) 07545 502397 <a href="mailto:tracey.barnard-ghaut1@nhs.net">tracey.barnard-ghaut1@nhs.net</a></p> <p>Ruby Deo (Client Lead / Audit Manager) 07545 502399 <a href="mailto:ruby.deo@nhs.net">ruby.deo@nhs.net</a></p>
<b>Strategic Objectives:</b>	Our Council (SO1)
<b>Vision and Values:</b>	"Our Borough - The Place To Be" (Vision) Resourceful & Resilient (V4)
<b>Report Implications:-</b>	
Legal:	There are no implications directly arising from this report.
Financial:	There are no implications directly arising from this report.
Corporate Risk Management:	<p>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)</p>

Equalities and Equalities Assessment (EA):	There are no implications directly arising from this report. EA not applicable
Human Rights:	There are no implications directly arising from this report.
Health and Safety:	There are no implications directly arising from this report.
<b>Statutory Officers' Comments:-</b>	
Head of Paid Service:	The report is satisfactory.
Chief Finance Officer:	As the author, the report is satisfactory.
Monitoring Officer:	The report is satisfactory.
<b>Consultees:</b>	None.
<b>Background Papers:</b>	None.
<b>Appendices:</b>	<b>1.</b> Internal Audit Progress Report (October 2024)

## **1. Information**

- 1.1 The Internal Audit Progress Report attached at Appendix 1 provides an overall summary of the work undertaken to date relating to the Audit Plan. The progress report covers the work carried out during the period April to September 2024.
  - 1.2 The report identifies progress made in relation to the completion of work from the Councils 2024/25 Internal Audit Plan and brings to your attention matters relevant to your responsibilities as members of the Audit Committee.
  - 1.3 Internal Audit progress reports are presented to every meeting of the Audit Committee so that Members are up to date with Internal Audit work and findings.
  - 1.4 Under the Local Government Act 1972, Section 151 and the Accounts and Audit (England) Regulations 2011 (as amended), the Council has a responsibility to maintain an adequate and effective Internal Audit function. At Oadby and Wigston Borough Council this responsibility is currently being delivered by 360 Assurance.
  - 1.5 In responding to this requirement, the Internal Audit service works to best practice as set out in the Public Sector Internal Audit Standards (2017), which is published by the Chartered Institute of Public Finance and Accountancy.
  - 1.6 The current contract with 360 Assurance completes on the 31<sup>st</sup> March 2025. Negotiations are underway with alternative providers to ensure continuous delivery within the budget remit.
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