

Oadby and Wigston Borough Council

Proposed Internal Audit Plan 2025/26

Internal Audit Planning 2025/26

The internal audit plan represents a summary of the proposed audit coverage that the internal audit team will deliver throughout the 2025/26 financial year.

Introduction and Objective of the Audit Plan

Internal audit provides an independent and objective opinion on the Authority's risk management, governance, and control environment by evaluating its effectiveness.

Prior to the start of each financial year, SWAP, in conjunction with senior management, put together a proposed plan of audit work. The objective of our planning process and subsequent plan is to put us in a position to provide a well-informed and comprehensive annual audit opinion, based on sufficient and appropriate coverage of key business objectives, associated risks, and risk management processes.

This audit plan has been drafted following discussions with the S151 Officer and is a proposed plan of work.

The outcomes of each of the audits in our planned programme of work, will provide senior management and Members with assurance that the current risks faced by the Authority in these areas are adequately controlled and managed.

When reviewing the proposed internal audit plan (as set out in Appendix 1), key questions to consider include:

- Are the areas selected for coverage this coming year appropriate?
- Does the internal audit plan cover the organisation's key risks as they are recognised by the Senior Management Team and Audit Committee?
- Is sufficient assurance being received within our annual plan to monitor the organisation's risk profile effectively?

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The proposed 2025/26 plan presented in Appendix 1 provides coverage of the Authority's key corporate objectives and risks as well as core areas of recommended coverage.

Internal audit is only one source of assurance and should be considered as such.

Update to Approach

Due to the pace of change within Local Authorities, it is becoming increasingly difficult to accurately predict longer-term key organisational risks. Our approach to internal audit planning recognises this through a strategic 12 month rolling plan, whereby we have prepared an agile, risk assessed work plan containing key areas of coverage. This approach will ensure we are auditing the right areas, with the correct scope, at the right time.

We will revisit and adjust our programme of work on at least a quarterly basis to ensure alignment with the changing risk profile of the organisation's operations, systems and controls and with regard to sector risks. The regular input of Senior Management and review of the Authority's risk register will be considered in this process. Our 2025/26 audit plan will contain an element of contingency in order that the plan can remain flexible and respond to new and emerging risks as and when they are identified and may include unannounced activity.

The proposed audit plan at Appendix 1 provides coverage of the Authority's key corporate objectives and risks, as well as our core areas of recommended audit activity.

Internal audit coverage can never be absolute and responsibility for risk management, governance and internal control arrangements will always remain fully with management. Internal audit cannot provide complete assurance over any area, and equally cannot provide any guarantee against material errors, loss or fraud.

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Our documented risk assessment helps to ensure that sufficient and appropriate areas are identified for consideration in our internal audit programme of work.

As above, it is the responsibility of the Authority's Senior Leadership Team, and the Audit Committee to ensure that, with consideration of our risk assessment, the overall programme of work throughout the year contains sufficient and appropriate coverage.

Internal Audit Risk Assessment (updated)

Our 2025/26 internal audit programme of work is based on a documented risk assessment, which SWAP will revisit regularly, but at least annually. The input of senior management as well as review of the Authority's risk register has been considered in this process.

Below we have set out a summary of the outcomes of the risk assessment for Oadby and Wigston Borough Council



Core Audit Areas – Areas of Coverage and Brief Scope	Directorate
<p>Governance</p> <ul style="list-style-type: none"> • Risk Management • Equality and Diversity • Performance Management 	
<p>Core Financial</p> <ul style="list-style-type: none"> • Accounts Payable (Creditors) • Accounts Receivable (Debtors) • Treasury Management • Bank Reconciliation • Payroll • Main Accounting – suggested area Control of Income including the direct debit management • Procurement – compliance with new legislation 	
<p>Human Resources</p> <ul style="list-style-type: none"> • Human Resources 	
<p>Revenues and Benefits</p> <p>A review of the controls operating in respect of:</p> <ul style="list-style-type: none"> • Council Tax • National Non-Domestic Rates • Housing Benefit and Council Tax Support <p>Scope to be confirmed</p>	
<p>Regulatory Services</p> <p>A review of either Licensing / Building Control / Environmental Health – suggested area to be reviewed is Licensing. A review of an element of Planning e.g. application processing, appeals, income allocation. Area and scope to be confirmed</p>	
<p>ICT Audits</p> <p>Audits to be discussed and confirmed</p>	

Proposed Audit Areas – Areas of Coverage and Brief Scope	Directorate
<p>Compliance with Building Control Safety Regulations <i>New annual audit, to review a sample of building control applications, and offer an assurance on process. Act as a critical friend prior to HSE audit.</i></p>	
<p>Biodiversity – Compliance for Councils <i>Review to ensure the Council is meeting its obligations in respect of Biodiversity Legislation. Biodiversity Net Gain</i></p>	
<p>Data Protection <i>Security of Data, training provision, reporting arrangements</i></p>	
<p>Transparency Data <i>Review to ensure all data is published in accordance with the Transparency Agenda</i></p>	
<p>Data Retention <i>Review the Council's data retention policies for accuracy and compliance.</i></p>	
<p>Digital Discrimination <i>Ensure all channels of communication are made available (for all services / consultations) to customers and stakeholders</i></p>	
<p>Data Maturity Assessment <i>Assessment of how the Council manages its data against the Government's Data Maturity Framework</i></p>	
<p>Climate Change - Operational <i>Review to assess what business areas are doing to support the Council's commitment to the Climate Emergency</i></p>	
<p>Grant Income <i>Audit to assess the effectiveness of the management of grant income by Service Managers. To include communications with the Finance Service and the allocation of income.</i></p>	
<p>Business Continuity Plans <i>Audit to assess service area Business Continuity Plans</i></p>	
<p>Emergency Planning <i>Review to ensure processes are effective and in compliance with legislation</i></p>	
<p>Freedom of Information Requests (Fol) <i>Audit to include Framework, Processes, Training and Quality Control</i></p>	
<p>Section 106s <i>Review of agreements and funds, to include timelines, triggers and procedures, data recording, monitoring of financial and non-financial contributions</i></p>	
<p>Members Allowances <i>Treatment of VAT and appropriateness of Claims</i></p>	

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<p>Taxi Licensing Safeguarding <i>To ensure the Council is fulfilling its safeguarding duties in relation to taxi licensing</i></p>	
<p>Housing Services <i>Rent Management</i> <i>Housing Allocations</i> <i>Stock Conditions</i> <i>Homelessness</i> <i>Management of Rechargeable Repairs</i> <i>Voids</i></p>	
<p>Waste and Environmental Services <i>Service areas to be informed to IA</i></p>	
<p>Carbon Reduction <i>Review to assess how carbon data is measured ensuring the Council continues to meet its commitment to carbon reduction.</i></p>	
<p>Solar Panels <i>Payback on the installation of solar panels on the leisure centres.</i></p>	
<p>Cemeteries <i>Process effectiveness review</i></p>	
<p>Follow-Up Audits and Support</p>	
<p>Food Safety <i>Follow-Up of 2024/25 Audit</i></p>	<p>Follow-Up Audits</p>
<p>Housing Allocations <i>Follow-Up of 2024/25 Audit</i></p>	
<p>Licensing <i>Follow-Up of 2024/25 Audit</i></p>	
<p>Programmes and Projects <i>Time allocated to support Council Specific Programmes and Projects</i></p>	

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<p>Proposed audits will be considered, during the year, and discussed with Service Managers and Directors, and Council Statutory Officers to confirm scope, timing and if it remains appropriate to undertake the audit. Liaison meetings will also identify any further areas (not included above) that would benefit from an Internal Audit Review. The Audit Plan will be updated, and agreed with the CFO as necessary.</p>	
<p>Further requested assurance / advisory / support work</p>	
<p>Other Audit Involvement</p>	
<p>Management <i>Preparation of IA Monitoring Reports and preparation and attendance at Audit Committee. Annual Audit Planning. Attendance at Governance and Risk Groups. High level programme monitoring. Liaison meetings with CFO and Management Team. IA Team Liaison Meetings.</i></p> <p>Follow-Up Audits <i>Follow-Up of Previous Year's Agreed Actions</i></p> <p>Programmes and Projects <i>IA support to programmes and projects as appropriate</i></p> <p>Specialist Groups <i>IA attendance at specialist groups e.g. Health and Safety, Procurement and Commissioning</i></p> <p>Grant Certification <i>Review (income and expenditure) and certification of Grants received by the Council ensuring funding requirements have been met (to include Disabled Facilities Grants)</i></p> <p>Contingency <i>Provision for new work based on emerging risks and Investigations.</i></p>	