



Audit Committee	Thursday, 17 July 2025	Matter for Information
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Report Title: **Internal Audit Report and Opinion 2024/25**

Report Author(s): **Colleen Warren (Chief Finance Officer/S151 Officer)**
Tracey Barnard-Ghaut, (Assistant Director 360 Assurance)

Purpose of Report:	To provide the committee with the Internal Auditors Annual Report and Opinion for 2024/25.
Report Summary:	<p>As part of the Council's corporate governance arrangements, the Annual Internal Audit report is submitted to the Audit Committee. The purpose of the report (at Appendix 1) is to report the key outcomes arising from the work of Internal Audit for 2024/25 and to provide an audit opinion on the adequacy and effectiveness of the Councils arrangements for governance, risk management and internal control.</p> <p>The report states that "significant assurance" can be given to the Council as there is generally a sound framework of governance, risk management and control designed to meet the Councils objectives and controls are being applied consistently.</p>
Recommendation(s):	That the content of the report and appendix 1 be noted.
Senior Leadership, Head of Service, Manager, Officer and Other Contact(s):	<p>Colleen Warren (Chief Finance Officer/S151 Officer) (0116) 257 2759 colleen.warren@oadby-wigston.gov.uk</p> <p>Tracey Barnard-Ghaut (360 Assurance Assistant Director) 07545 502397 tracey.barnard-ghaut1@nhs.net</p> <p>Ruby Deo (360 Assurance Client Lead) 07545 502399 ruby.deo@nhs.net</p>
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 directly arising from this report.
Financial:	There are no implications directly arising from this report.
Corporate Risk Management:	Decreasing Financial Resources / Increasing Financial Pressures (CR1) Key Supplier / Partnership Failure (CR2) Reputation Damage (CR4) Regulatory Governance (CR6)

	Increased Fraud (CR10)
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.
Statutory Officers' Comments:-	
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:	None.
Appendices:	1. 2024/25 Head of Internal Audit Opinion and Annual Report

1. Background

- 1.1 Under the Local Government Act 1972, section 151 and the Accounts and Audit (England) Regulations 2015 (as amended), the Council has a responsibility to maintain an adequate and effective Internal Audit function. At Oadby & Wigston Borough Council, during 2024/25, this was delivered by 360 Assurance.
- 1.2 In responding to this requirement, the Internal Audit works to best practice and is compliant with the Public Sector Internal Audit Standards (PSIAS).
- 1.3 The 2024/25 Head of Internal Audit Opinion and Annual Report is attached at Appendix 1 and provides an overall summary of the work undertaken for the whole year in relation to the 2024/25 approved Audit Plan.
- 1.4 Internal Audit progress reports are regularly presented to the Audit Committee so Members can be kept up to date with the Internal Audit work and findings.
- 1.5 The Audit Opinion forms part of the Councils Annual Governance Statement. This statement also meets the requirement to report on the review of the effectiveness of Internal Audit and feeds into the Annual Governance Statement.