



## 2024/25 Head of Internal Audit Opinion and Annual Report

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*Oadby & Wigston Borough Council*

25 June 2025



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## Head of Internal Audit Opinion

As required by the Public Sector Internal Audit Standards (PSIAS), my opinion provides an objective assessment of the framework of governance, risk management and control. The opinion should contribute towards developing the Annual Governance Statement.

In forming my opinion, I have considered:

- outcomes from internal audit work (including a review of the Strategic Risk Register)
- implementation of internal audit actions
- third party/other assurances.

The work undertaken within the 2024/25 Internal Audit Plan is limited to the scope agreed with executive officers and approved by the Audit Committee, and as detailed within our final reports.

**I am providing an opinion of Significant Assurance that there is a generally sound framework of governance, risk management and control designed to meet the organisations objectives, and controls are generally being applied consistently.**

**The Council has achieved an overall rate of 76% for implementation of actions, however, there are 10 historic actions that are overdue at year end including 1 high risk action. There is room to improve implementation in line with the first follow rate which is 67% for high and medium risk actions.**

***This opinion should be taken in its entirety for the Annual Governance Statement and any other purpose for which it is repeated.***

Head of Internal Audit opinion levels are available to view in full on [our website](#).

### Limitations to the opinion

It is management's responsibility to develop and maintain a sound system of governance, risk management and control. This opinion is based on the work undertaken. Where good levels of control are in place, there are still instances where this may fail, for example, poor judgement in decision-making, human error, control processes being deliberately circumvented, management overriding controls and the occurrence of unforeseeable circumstances. As our scope of work is limited, there may be weaknesses in control systems that we are not aware of.

The opinion does not imply that Internal Audit have reviewed all risks and assurances relating to the organisation. The opinion is substantially derived from the conduct of a risk-based plan generated from an organisation-led Risk Register, which is one component that the Council considers in making its Annual Governance Statement.

## Summary findings

### Outcomes from internal audit work

In line with the PSIAS, your Internal Audit Plan was developed using a risk based process aligning our work with your Strategic Risk Register and strategic objectives. The planning process is designed to ensure that I discharge my statutory responsibility to provide a balanced Head of Internal Audit Opinion at the end of the financial year. The Audit Plan was shared with External Audit colleagues to ensure effective use of resources.

The 2024/25 Plan was discussed and agreed by the Chief Finance & S151 Officer, the Senior Leadership Team and approved at the April 2024 Audit Committee meeting.

During the year, we have liaised with designated lead officers within the organisation to discuss delivery of the Internal Audit Plan and to ensure that the work agreed at the start of the financial year continues to be reflective of changes in your risks and assurance needs.

Progress in relation to the delivery of your Internal Audit Plan has been reported regularly to the Audit Committee.

In forming my opinion, I have considered the outcomes of key assignments. Whilst we recognise that the Council engages internal audit to assist in areas of concern, the following completed reviews have provided a moderate assurance opinion:

- Licensing (2023/24)
- Business continuity
- Section 106 agreements

At the time of writing no high risk issues have been formally reported as a result of our 2024/25 work.

There was one high risk action due for implementation before 1<sup>st</sup> April 2024 that remains outstanding relating to the grounds maintenance service and developing and implementing a range of key performance indicators that will enable the service to be effectively monitored.

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

<b>Substantial Assurance</b>	<ul style="list-style-type: none"> <li>• None</li> </ul>
<b>Significant Assurance</b>	<ul style="list-style-type: none"> <li>• Revenues – Council Tax / Business Rates (2023-24)</li> <li>• Benefits / Council Tax support (2023-24)</li> <li>• Housing Allocations (2023-24)</li> <li>• Strategic Risk Management</li> <li>• Financial Ledger Management &amp; Reporting</li> <li>• Treasury Management</li> <li>• Payroll and Expenses</li> <li>• Housing Rents</li> <li>• Housing Repairs Procurement</li> <li>• Homelessness</li> <li>• Waste Management Project Assurance</li> <li>• Food Safety</li> <li>• Human Resources – staff lone working</li> <li>• IT audit – Governance healthcheck</li> </ul>
<b>Moderate Assurance</b>	<ul style="list-style-type: none"> <li>• Licensing (2023-24)</li> <li>• Business Continuity</li> <li>• Section 106 Agreements</li> </ul>
<b>Limited Assurance</b>	<ul style="list-style-type: none"> <li>• None</li> </ul>
<b>Weak Assurance</b>	<ul style="list-style-type: none"> <li>• None</li> </ul>
<b>Other</b>	<ul style="list-style-type: none"> <li>• Grant certifications</li> </ul>

## Implementation of internal audit actions

As part of PSIAS, I am required to consider the appropriateness of the organisation's response to internal audit recommendations and action subsequently agreed.

As part of an established process, we use our online action tracking system to provide a summary of open and closed actions as part of our progress reports to the Audit Committee. We also provide a list of outstanding actions to the S151 Officer and Heads of Service (risk owners) on a monthly basis.

Since 1 April 2024, we have tracked 29 actions that fell due for completion in year to 31 March 2025.

As at 4<sup>th</sup> April 2025, the organisation have a first follow up rate for high and medium risk actions of 67% (actions implemented by original due date) and an overall action implementation rate of 69%. There are no high risk actions relating to 2024/25 overdue at the year end.

There are 10 historic actions (1 high risk, 6 medium risk and 3 low risk) that are overdue at year end.

We expect at least 75% of high and medium risk actions to be completed on time and historic actions to be completed on time. This is an area where the Council could improve.

The table below shows the closing position of internal audit actions which fell due during 2024/25:

Implementation of internal audit actions	
High risks closed on time	Not applicable (0/0)
Historic actions (pre 1 April 2024) outstanding	10
First follow up rate – high and medium risks	67% (12/18)
First follow up rate – all risks	69% (20/29)
Overall implementation rate	76% (22/29)

## Third party/other assurance

In arriving at my annual Head of Internal Audit Opinion, no relevant third party assurances have been brought to my attention.

## Our performance

### Conformance with the Standards

We are required to comply with the mandatory Public Sector Internal Audit Standards (PSIAS).

**Fully conforms**

PSIAS require internal audit provides to have an independent external quality assessment at least every five years. Our most recent assessment of undertaken by CIPFA in November 2022 confirmed that 360 Assurance fully conforms to Standards.

We have processes in place to ensure that we take an independent and objective approach. We have an annual programme of quality assurance to ensure compliance with PSIAS and this is reported to our Management Team and Management Board. There were no areas of non-compliance identified in year.

### Key Performance Indicators (KPIs)

[Appendix A](#) sets out our performance against the agreed KPIs. These are reported regularly to Audit Committee; key highlights include:

**71%**

of your internal audit plan delivered by qualified staff<sup>1</sup> (against a target of 60%)

**100%**

highly satisfied or satisfied responses from 1 OWBC client satisfaction questionnaire (CSQ)

Responses to CSQs received across all clients in 2024/25 are shown in the graph below.



<sup>1</sup> Relevant qualification includes for example: CCAB including passed finalists, CIA/CMIIA, and professional qualification such as registered nurse and relevant masters.

In addition, an annual client satisfaction survey of key Executive and Non-Executive leads across all clients is carried out to ensure that our service is meeting expectations. We undertook this survey in December 2024.

I would like to pass on my thanks, and those of my team, to the organisation for their continued support in helping us to deliver our work in what has been another challenging year for the public sector.

A handwritten signature in black ink, appearing to read 'Leanne Hawkes', written in a cursive style.

**Leanne Hawkes**  
Director



# Appendix A: Key Performance Indicators

As part of our contract with the you, we agreed a number of Key Performance Indicators (KPIs)\*. These are routinely reported to the Audit Committee throughout the year as final reports are issued. In 2024/25 we agreed 14 Terms of Reference and issued 14 final reports. The performance against the agreed KPIs is shown in the table below.

360 Assurance KPIs	Target	Performance	Comments
Terms of Reference issued before commencement of the audit.	100%	100%	Of the 14 Terms of Reference agreed in the year, all were issued before the commencement of the audit.
Draft report issued within 10 working days of exit meeting.	100%	100%	All draft reports were issued within 10 working days of the exit meeting.
Final report issued within 5 working days of executive sign-off.	100%	100%	All final reports were issued within 5 working days of executive sign-off.
Client KPIs			
Terms of Reference to be agreed within 10 working days of being received.	100%	79%	Of the 14 Terms of Reference agreed in the year, 3 were agreed later than 10 working days after receipt.
Information has been provided and staff have been available to meet the timescales set out within the Terms of Reference.	100%	86%	Information was received late for 2 assignments.
Management response received within 10 working days of receiving the final draft report.	100%	93%	Management responses were received later for 1 final draft report issued.

\* KPIs agreed in the Service Level Agreement but not included in the table above are covered within the Annual Report.