



# **INTERNAL AUDIT SHARED SERVICE**

## **Blaby District Council**

### **Internal Audit Progress Report 2024/25 Q2**

## 1. Introduction

- 1.1 Internal Audit is provided through a shared service arrangement led by North West Leicestershire District Council and delivered to Blaby District Council and Charnwood Borough Council. The assurances received through the Internal Audit programme are a key element of the assurance framework required to inform the Annual Governance Statement. The purpose of this report is to highlight progress against the 2024/25 Internal Audit Plan up to 30 September 2024.

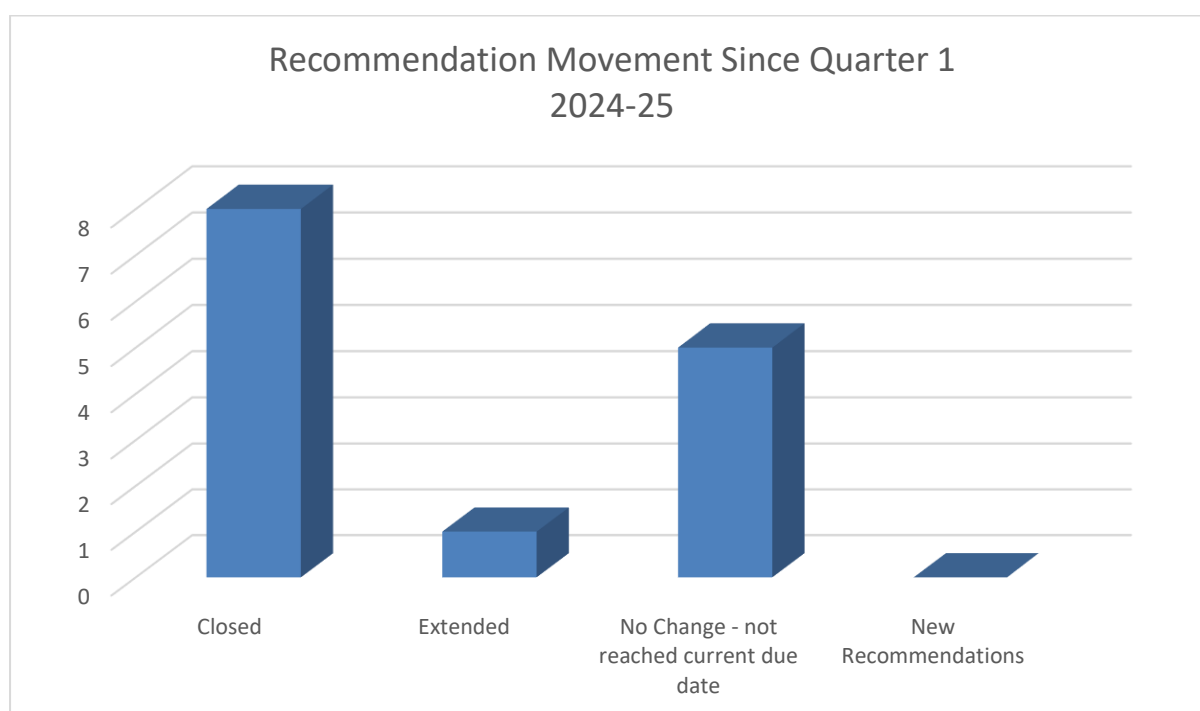
## 2 Internal Audit Plan Update

- 2.1 The 2024/25 audit plan is included at Appendix A for information and shows the audits in progress.

## 3 Internal Audit Recommendations

- 3.1 Internal Audit monitor and follow up all critical, high and medium priority recommendations. Further details of extended recommendations are detailed in Appendix B for information.

Year	Not Due		Extended		Overdue	
	High	Medium	High	Medium	High	Medium
21/22	-	-	1	-	-	-
22/23	-	-	2	1	1	-
23/24	-	-	1	-	-	-



#### **4 Internal Audit Performance Indicators**

- 4.1 Progress against the agreed Internal Audit performance targets are documented in Appendix C. There are no areas of concern at this stage.

## Appendix A

### 2024/25 AUDIT PLAN PROGRESS

Audit Area	Type	Planned Days	Actual Days	Status	Assurance Level	Recommendations				Comments
						C	H	M	L	
HR - specific area to be agreed	Audit	8		In progress						
IT Asset Management	Advisory	5		As required						
IT Implementation Support	Advisory	4		As required						
Customer Satisfaction	Audit	8		Q4						
Parks & Open Spaces	Audit	10	0.5	Engagement Planning						
Disabled Facilities Grant Determinations	Grant	3	3	Completed	N/A					
Building Control	Audit	10	10	In progress						
Lightbulb	Advisory	3		As required						
Licensing	Audit	8		Planning						
Temporary Accommodation	Audit	10		Q3						
Safeguarding Process	Audit	5	1	In progress						
Implementation of Elections Act	Audit	3	2	In progress						
Service Planning & Performance	Audit	8		Q2/3						
Key Financial Systems	Audit	45		Q3/Q4						
Benefits		5		Q3/Q4						
Council Tax	Audit	8		Q3/Q4						
NNDR	Audit	3		Q3/Q4						
Income Collection	Audit	6		Q3/Q4						
Creditors	Audit	3	0.1	In progress						

Debtors	Audit	4	0.1	In progress						
Main Accounting	Audit	3	0.1	In progress						
Payroll	Audit	4		Q3/Q4						
Treasury Management	Audit	9		Q3/Q4						
Property Services Compliance	Audit	15	0.1	Engagement Planning						
Planning	Audit	15		Q4						
Culture	Audit	8		Q2/3						
Garden Waste Collection	Audit	5	0.1	Engagement Planning						Addition to the plan

## EXTENDED RECOMMENDATIONS

Audit Year	Audit	Recommendation	Priority	Response/ Agreed Action	Responsible Officer	Due Date	1st Follow up comments	Ext Date	Second Follow up comments	Ext Date	Further Management update	Further Ext Date
2021/22	Hospital Housing Enablement	1. A formal procurement process should be completed for the clean and clear service in order to comply with the contract procedure rules and legislation.	High	Agreed.	Housing Enablement Team Leader	Nov-21	07.12.21: Due to recent issues of low staffing numbers within the team it was agreed with the Group Manager that the action for the procurement should be delayed until the new year.	Feb-22	March 22: The formal procurement process is ongoing and is a shared procurement framework between HET, Lightbulb and the Safespaces Project. The HET Service Team Leader is leading on this and working with Welland. An exemption form to cover HET for the interim period whilst this process is ongoing will be submitted shortly.	May-22	Mar-24 Following a failed procurement exercise, there is an ongoing exercise to procure a contract.	April-23 <del>Sept-23</del> April-24 Oct 24
2023/24	Creditors (Key Controls)	1. Cardholders are required to formally acknowledge receipt of their credit card and agree to the Council's terms of use.	High	Agreed	Accountancy Services Manager	Jun-24	June 24: Currently looking in to the use of virtual credit cards therefore an extension to Aug-24 agreed to prevent the risk of duplication and allow time to incorporate the recommendation into the final documentation if it is decided to move to virtual cards.	Aug-24	Sept 24: The review of the overall credit card process has started but further work is required.	Oct-24		
2022/23	Policy Management	2. HR policies reflecting current legislation, corporate values and industry best practice should be produced for all key employment areas. These should be supported by relevant procedure documents	High	Agreed. A process and timetable to produce the key documents will be in place within six months.	Human Resources Strategic Manager	Jul-23	Aug-23 No response received		Sep-23 All HR policies have been imported to iPlan. A timeline for reviewing/producing (including prioritisation) the HR policies for all key employment areas with supporting procedure documents will now be agreed.	Mar-24	An action plan has been developed that details dates of when all HR policies, procedures and guidance are to be reviewed and updated. Audit will monitor the action plan and, if there is slippage, this will be reported to Audit and Corporate Governance Committee.	April 2025
2022/23	Policy Management	3. A review of all HR documentation is carried out and, where appropriate, these are updated to reflect the purpose of the document, i.e. strategies are in place which are supported by policies which in turn are implemented using procedures, with consideration being given to the definitions within the Report Writing Toolkit.	High	Agreed. This will form part of the action detailed in recommendation no. 2.	Human Resources Strategic Manager	Jul-23	Aug-23 No response received		Sept-23 As above for recommendation no.2 (inextricably linked)	Mar-24		
2022/23	Policy Management	8. Policies and procedures are updated on a regular basis and correspond to the relevantly published documents.	High	Agreed. This will be incorporated into the process and timetable to be developed as part of recommendation no. 2	Human Resources Strategic Manager	Jul-23	Aug-23 No response received		Sept-23 As above for recommendation no.2 (inextricably linked)	Mar-24		

2022/23	Policy Management	7. The Equality and Human Rights Policy should be reviewed, updated and published and arrangements made to review and update at appropriate intervals going forward.	Medium	Agreed.	Transformation Group Manager and HR Services Manager	Jun-23	28.06.23: Work in progress - expected to be completed during Jul-23.	Aug-23	Sept 23 – The organisation now has a new EDI lead. Further work is required prior to updating the policy. This will be included with the work outlined for Policy Management recommendation no. 2.	Mar-24		
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## Appendix C

### 2024/25 INTERNAL AUDIT PERFORMANCE

Performance Measure	Position as at 30.09.2024	Comments
Achievement of the Internal Audit Plan	5%	
Quarterly Progress Reports to Management Team and Audit and Standards Committee	On track	
Follow up testing completed in month agreed in final report	On track	
Annual Opinion Report	Achieved	
100% Customer Satisfaction with the Internal Audit Service	100%	Based on five returns for 2023/24
Compliance with Public Sector Internal Audit Standards	Conforms	External inspection carried November 2020 which confirmed that we conform to the Public Sector Internal Audit Standards.