



# **INTERNAL AUDIT SHARED SERVICE**

## **Blaby District Council**

### **Internal Audit Progress Report 2025/26 Q3**

## 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 2025/26 Internal Audit Plan for quarter 3.

## 2 Internal Audit Plan Update

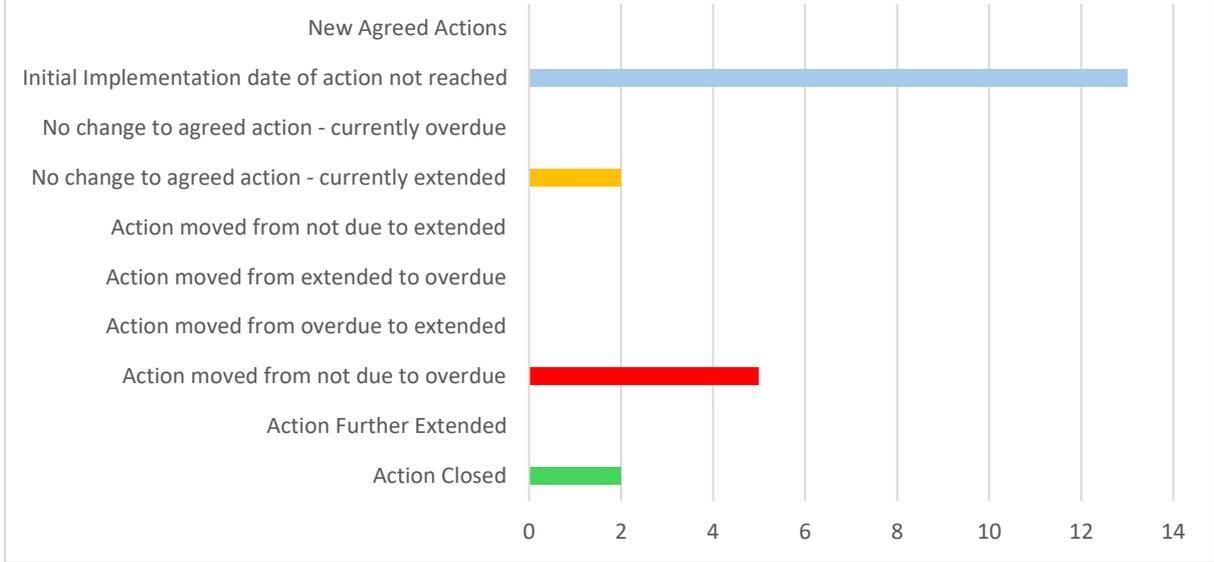
- 2.1 The 2025/26 audit plan is included at Appendix A for information and shows the audits in progress.

## 3 Internal Audit Recommendations

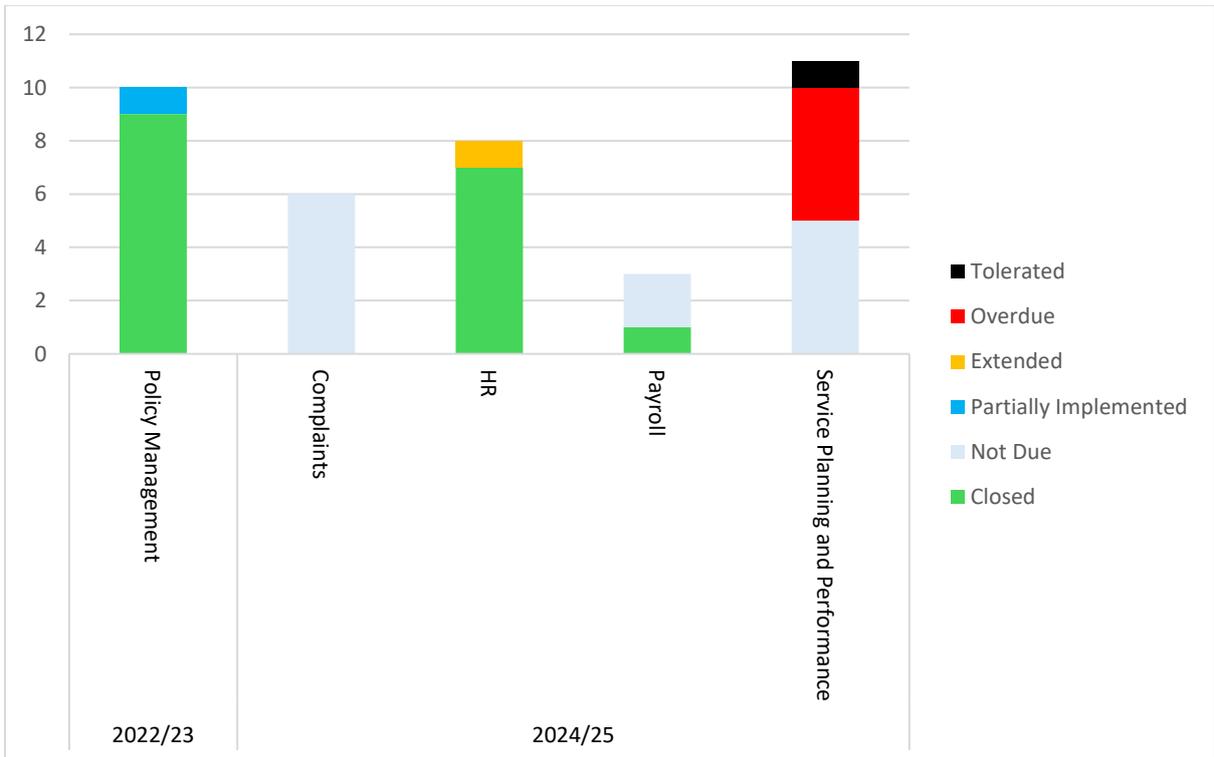
- 3.1 Internal Audit monitor and follow up all critical, high and medium priority recommendations. Further details of overdue and extended recommendations are detailed in Appendix B for information.

Year	Not Due		Extended		Overdue	
	High	Medium	High	Medium	High	Medium
22/23	-	-	1	-	-	-
24/25	1	12	-	1	1	4

### Action Movement November - December 2025



### Implementation of Actions by Audit



## Appendix A

### 2025/26 AUDIT PLAN PROGRESS

Audit Area	Type	Planned Days	Actual Days	Status	Assurance Level	Recommendations				Comments
						C	H	M	L	
IT Key Controls	Audit	10		Engagement Planning						
Food Waste Project	Advisory	3		As required						
Disabled Facilities Grant Determinations	Grant	3	3	Completed	N/A					
Green Strategy	Audit	10	5	Review						
Home Support Grant	Audit	5		Q3						Cancelled due to service provision changes. Time will be used for advisory time for Lightbulb
Licensing (Street Trading)	Audit	10		Q4						
Data Protection	Audit	15	1	In progress						
Key Financial Systems	Audit	49	1	Engagement Planning						
Insurance	Audit	8	9	Review						
Benefits Subsidy	Advisory	5	3	As required						
Community Development	Audit	12		Q3						
UKSPF	Audit	8	1	In progress						
Planning (2 audits)	Audit	30	0.5	Engagement Planning						
Culture	Audit	15	0.5	Engagement Planning						
Fleet Management and Grey Fleet	Audit	10	3	In progress						
Procurement and Contract Management	Audit	15	16	Debrief						
Devolution and LGR Support	Advisory	4		As required						

## OVERDUE RECOMMENDATIONS AS AT 31 DECEMBER 2025

Verbal updates will be provided at the meeting for all overdue recommendations

Audit Year	Audit	Recommendation	Priority	Response/ Agreed Action	Responsible Officer	Implementation Date	Update
2024/25	Service Planning & Reporting	2. iPlan functionality for linking corporate objectives to strategic themes is explored.	High	Management considers that this observation is incorrect. Service plans do link to the strategic themes. However, following further discussions with Internal Audit the Group Manager Corporate Services & Monitoring Officer will review the District Plan.	Performance & Information Service Manager	Nov-25	Jan-25 Awaiting evidence
2024/25	Service Planning & Reporting	3.Consideration is given to changing the current review procedure to reflect the risk appetite of the authority and the score/priority level of each individual risk.	Medium	We will develop a process for escalation of service level risks to a corporate level.	Performance & Information Service Manager	Nov-25	Jan-25 Awaiting evidence
2024/25	Service Planning & Reporting	5.There should be a mechanism in place to ensure that service plans are developed with consideration of the impact on other service areas.	Medium	Communications, Transformation, performance and systems and Grants actively take part in service planning with other services. Going forward we will ensure that other key support services are as engaged.	Performance & Information Service Manager	Nov-25	Jan-25 Awaiting evidence
2024/25	Service Planning & Reporting	8.Managers are required to formulate the risks associated with their service plans and ensure that each action can be linked to both relevant risks and performance measures. The framework and procedure documents are updated to reflect this.	Medium	Service level risk processes could be improved with training and steps are already being taken to implement this	Performance & Information Service Manager	Nov-25	Jan-25 Awaiting evidence
2024/25	Service Planning & Reporting	9.The service level risks are updated and reviewed in line with corporate guidance.	Medium	There is already user guidance for iPlan which explains how to update risks, we will review this to ensure it remains fit for purpose.	Performance & Information Service Manager	Nov-25	Jan-25 Awaiting evidence

**EXTENDED RECOMMENDATIONS AS AT 31 DECEMBER 2025**

Audit Year	Audit	Recommendation	Priority	Response/ Agreed Action	Responsible Officer	Due Date	1st Follow up comments	Extension Date	Second Follow up comments	Extension Date	Further Management update	Further Extension date
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.		<p>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.</p> <p>June-25 The majority of policies and procedures have now been updated, finalised and published. There are five policies/ procedures that have been updated but further consultation is required prior to them being finalised and published. This will be completed over the next few months with the expected completion date of all policies being finalised by March 2026. Audit will continue to monitor the progress of this and where there are further delays this will be reported to the committee.</p> <p>Sep-25: Further policy updates completed and uploaded to iBlaby. Other policies are being emailed to TU reps for review and feedback prior to being agreed and subsequently published. Please note that the action plan became unwieldy so needs to be rationalised and therefore we will develop a new one and share with auditors to enable tracking progress.</p>	<p><del>Apr-25</del> Mar-26</p>
2024/25	HR	10. Review dates are monitored via the HR/Payroll system.	Medium	This will be reviewed in conjunction with Finance.	HR Services Manager	Oct-25	Nov-25 - This is included within the iTrent enhancements project and will be aligned with phase 2 of the project. The implementation date needs to be extended to align with the project implementation date.	Mar-26				

**RECOMMENDATIONS YET TO REACH THEIR DUE DATE AS AT 31 DECEMBER 2025**

<b>Audit Year</b>	<b>Audit</b>	<b>Recommendation</b>	<b>Priority</b>	<b>Response/ Agreed Action</b>	<b>Responsible Officer</b>	<b>Implementation Date</b>
2024/25	Payroll (Key Controls)	1. The establishment list is reviewed and updated to close the posts which are no longer valid and a process is put in place to ensure that HR are notified of relevant changes to maintain accuracy going forward.	Medium	The establishment records on ITrent will be reviewed to close the dormant posts. Existing processes to notify HR will be revised to ensure the detail of any changes to Establishment posts is documented when approval of recruitment is obtained to enable ITrent to be updated accordingly.	HR Services Manager in conjunction with the Financial Services Group Manager	Mar-26
2024/25	Payroll (Key Controls)	2. The establishment list, held within ITrent, is reviewed by managers at least annually to confirm accuracy. This review should be carried out independently of the budget setting process.	High	HR will facilitate an independent check and cross reference with the establishment list held by Finance to ensure all records are accurate.	HR Services Manager	Oct-26
2024/25	Complaints	1. Complaints handling procedures, guidance and document templates are updated and corporate training is rolled out to ensure complaints are handled consistently and in accordance with policy.	Medium	Existing guidance notes will be reviewed and updated to ensure key step by step processes for internal staff are available. A corporate training module is available via SkillGate. Awareness of this will be widened and increased. Specific roles within the organisation will be identified to complete mandatory training and consideration will be given to the need for ongoing refresher training. Links to the training, templates and process guides will be included in a new complaint response form integrated within the complaints database.	Business Systems, Performance & Information Manager and Senior Information Governance Officer	Mar-26
2024/25	Complaints	2. The Corporate Complaints Policy is reviewed and amended to ensure it is clear when the informal stage should or should not be applied, what timeframes should be applied when extending response times and what information should be included in complaint responses to ensure a consistent approach.  In conjunction with this review, management should satisfy itself that Blaby's policy aligns with the Local Government and Social Care Complaints Handling Code, as this is considered best practice for good quality complaint outcomes.	Medium	Only stage zero cases that come directly into the Information Governance (IG) Team are recorded on HOTH. Also, depending on the nature of the complaint, it is agreed that some are to begin at formal stage 1, skipping stage 0. We will consider the removal of stage 0 (service level) from the complaints process in line with the LGSC Ombudsman Code. We will introduce complaint responses templates. Introduce a complaint response submission form to ensure responses are reviewed by the IG Team for compliance with the prescribed template before they are sent to the complainant. We will specify maximum extension dates for complaint responses within our policy and our staff process guides. This will include a caveat that these may be extended further in extenuating circumstances.	Business Systems, Performance & Information Manager and Senior Information Governance Officer	Mar-26
2024/25	Complaints	4. Performance data is published to publicly show learning from complaints and to demonstrate that the Council are open to fair challenge and improving services as a result.	Medium	Performance data will be published at least annually. This data is now more accessible to Information Governance staff via a new Power BI report.	Business Systems, Performance & Information Manager and Senior Information Governance Officer	Mar-26
2024/25	Complaints	5. A process is put in place to manage and monitor unreasonable complainants ensuring they are dealt with in accordance with the policy.	Medium	There is a policy which includes procedural aspects, but there isn't a detailed internal process. A process/procedure will be developed to ensure vexatious status is applied appropriately, that restrictions are known and accessible to relevant staff, communications with vexatious individuals are stored in a central repository to provide resilience and that restrictions are reviewed in accordance with the policy.	Business Systems, Performance & Information Manager and Senior Information Governance Officer	Mar-26

2024/25	Complaints	6. Processes are put in place to enable services to undertake analysis on complaint outcomes and establish root causes, and share lessons learnt, leading to a better customer experience and a reduction in complaints going forward.	Medium	PowerBi reporting will be used to provide feedback to managers and SLT that lessons learnt are being recorded, are realistic, and have been implemented. This improved accountability should drive service improvement and respect for the purpose of the complaints process (to learn and improve). This will be included in the updated staff process guides and template responses that lessons learnt need to be recorded for partially and upheld complaints.	Business Systems, Performance & Information Manager and Senior Information Governance Officer	Mar-26
2024/25	Complaints	7. Complaints statistics and performance data are reported to senior management on a regular basis and reported to the Council's Scrutiny Commission on an annual basis, in accordance with the Complaints Policy.	Medium	Performance has been reported to Senior Management through iPlan and now via a new Power BI report. Processes will be put in place to ensure that the formal annual performance report is scheduled in to be seen by Scrutiny Committee to ensure this does not get overlooked and published on the council's website.	Business Systems, Performance & Information Manager and Senior Information Governance Officer	Mar-26
2024/25	Service Planning & Reporting	4.A review of the prioritisation scales is undertaken to ensure that all measures and projects that may impact on the operation of the corporate and service delivery of the authority are monitored, analysed and reported upon appropriately.	Medium	Monitoring the progress of actions and measures beneath the priority 1 level takes place within project/strategy boards, SLT or via the line management structure in SM/GM catch ups. This includes those which are not of political interest.	Service Manager	Jan-26
2024/25	Service Planning & Reporting	6.A process is put in place to ensure that priority levels for projects and performance measures are subject to scrutiny prior to input to iPlan and this should be consistent across the organisation.	Medium	This process exists, with an annual review with the exec team which provides an opportunity to challenge & scrutinise. There are regular reviews between GMs & SMs which provide an opportunity to challenge and review the priority level of items as and when they are added, or if they need review due to other circumstances. In addition, there is discussion at SLT about priority for projects periodically and when they are initiated.	Performance & Information Service Manager	ongoing
2024/25	Service Planning & Reporting	7.For each measure/ project a target, status and value is recorded to ensure that performance can be relevantly tracked, managed and monitored.	Medium	Priority 1 and 2 measures have meaningful targets and thresholds set so that they return a status. Prior to setting targets for P3-P5 measures the value, meaning and purpose of these measures must be reviewed.	Service Manager	Jan-26
2024/25	Service Planning & Reporting	10.Measures, project actions and risks are regularly reviewed by senior managers to monitor progress and ensure that data and progress commentary are updated by service managers as expected	Medium	Senior managers are already aware of this, and the recommendation is already in the process of being implemented via 1-1s.	Performance & Information Service Manager	ongoing
2024/25	Service Planning & Reporting	12.Business planning and performance is included as a mandatory standing agenda item for SLT meetings, all 1-2-1's with service and group managers, and monthly team meetings, to embed the process at all levels throughout the organisation and ensure consistency.	Medium	This is included as a standing item for SLT bi-monthly, and business planning and performance is a standing item for all 1-1s. Management will continue to ensure that there is full and meaningful engagement on iplan.	Performance & Information Service Manager	ongoing