

Walsall Council

# Internal Audit Progress Report 2021/22

Audit Committee – 28 April 2022

Prepared by: Mazars LLP

Date: April 2022



# Contents

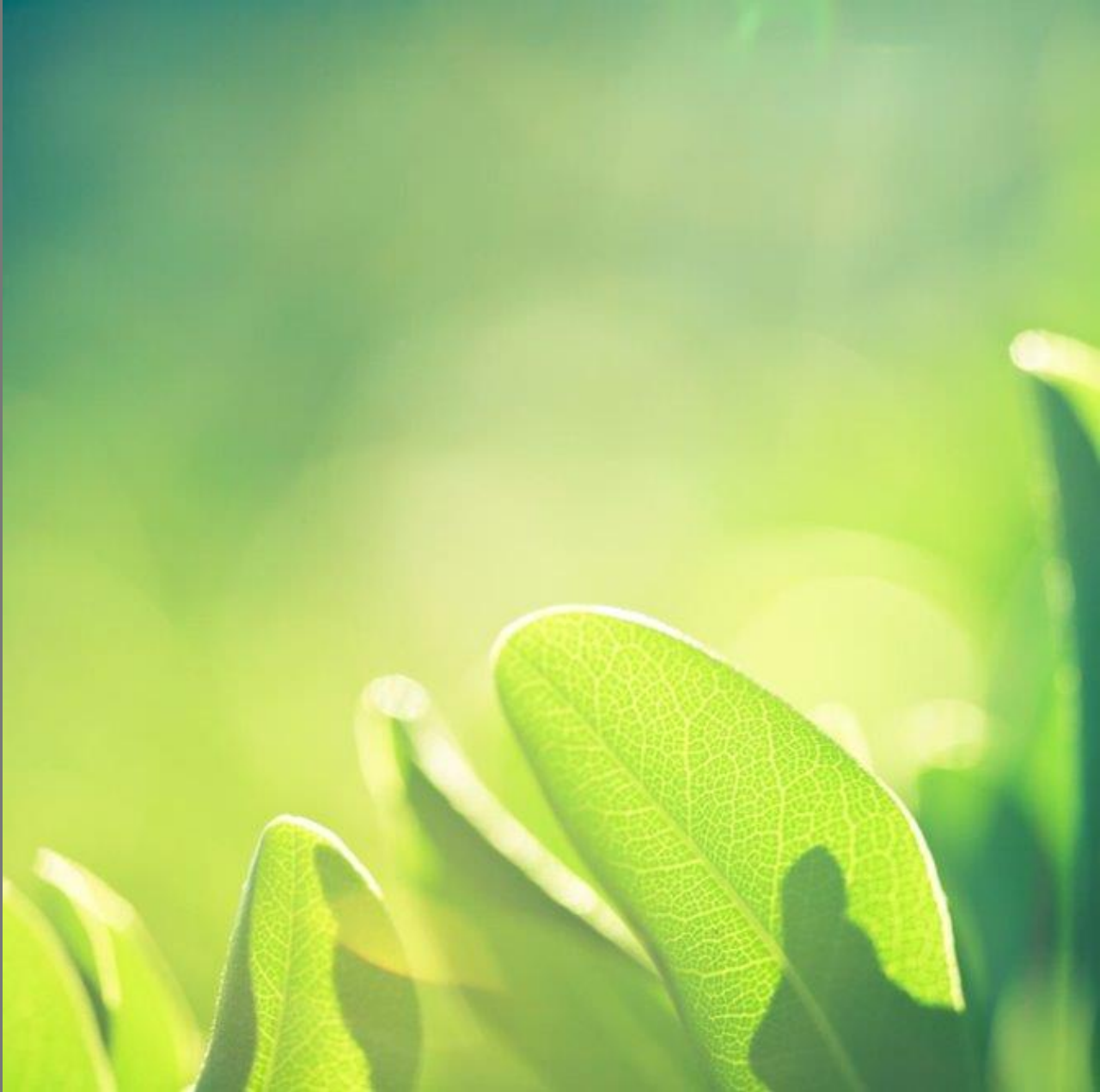
- 1 Introduction
- 2 Progress to Date
- 3 Priority 1 Recommendations
- 4 Appendix 1-4
- 5 Statement of Responsibility

## Status of our Reports

### Disclaimer

This report ("Report") was prepared by Mazars LLP at the request of Walsall Council and terms for the preparation and scope of the Report have been agreed with them. The matters raised in this Report are only those which came to our attention during our internal audit work. Whilst every care has been taken to ensure that the information provided in this Report is as accurate as possible, Internal Audit have only been able to base findings on the information and documentation provided and consequently no complete guarantee can be given that this Report is necessarily a comprehensive statement of all the weaknesses that exist, or of all the improvements that may be required.

The Report was prepared solely for the use and benefit of Walsall Council and to the fullest extent permitted by law Mazars LLP accepts no responsibility and disclaims all liability to any third party who purports to use or rely for any reason whatsoever on the Report, its contents, conclusions, any extract, reinterpretation, amendment and/or modification. Accordingly, any reliance placed on the Report, its contents, conclusions, any extract, reinterpretation, amendment and/or modification by any third party is entirely at their own risk. Please refer to the Statement of Responsibility on the final page of this report for further information about responsibilities, limitations and confidentiality.



# 01

## Section 01: **Introduction**





## Introduction

This progress report to the Audit Committee covers the work carried out since the last audit committee by Mazars LLP.

The 2021/22 audit plan was agreed at Audit Committee in March 2021 and both the Strategic Risk Register and the Covid-19 Strategic Risk Register informed the audits included in the plan. Due to the Council's blended way of working, we will adapt our approach to ensure that front line services are not impaired by our work, but we must continue to assure members and management that risks are being managed effectively.

The Internal Audit Standards Advisory Board has developed guidance to support both heads of internal audit and individual auditors working in the UK public sector and we will be complying with this guidance in all of our work.

The vast majority of audits completed continue to be carried out remotely and the audit scopes are designed with that in mind. For schools audits, there are a couple of scope areas that have been omitted to accommodate remote working. Where there are known risks within the omitted scope areas, we have agreed with the schools that we will carry out specific testing in these areas later in the year.

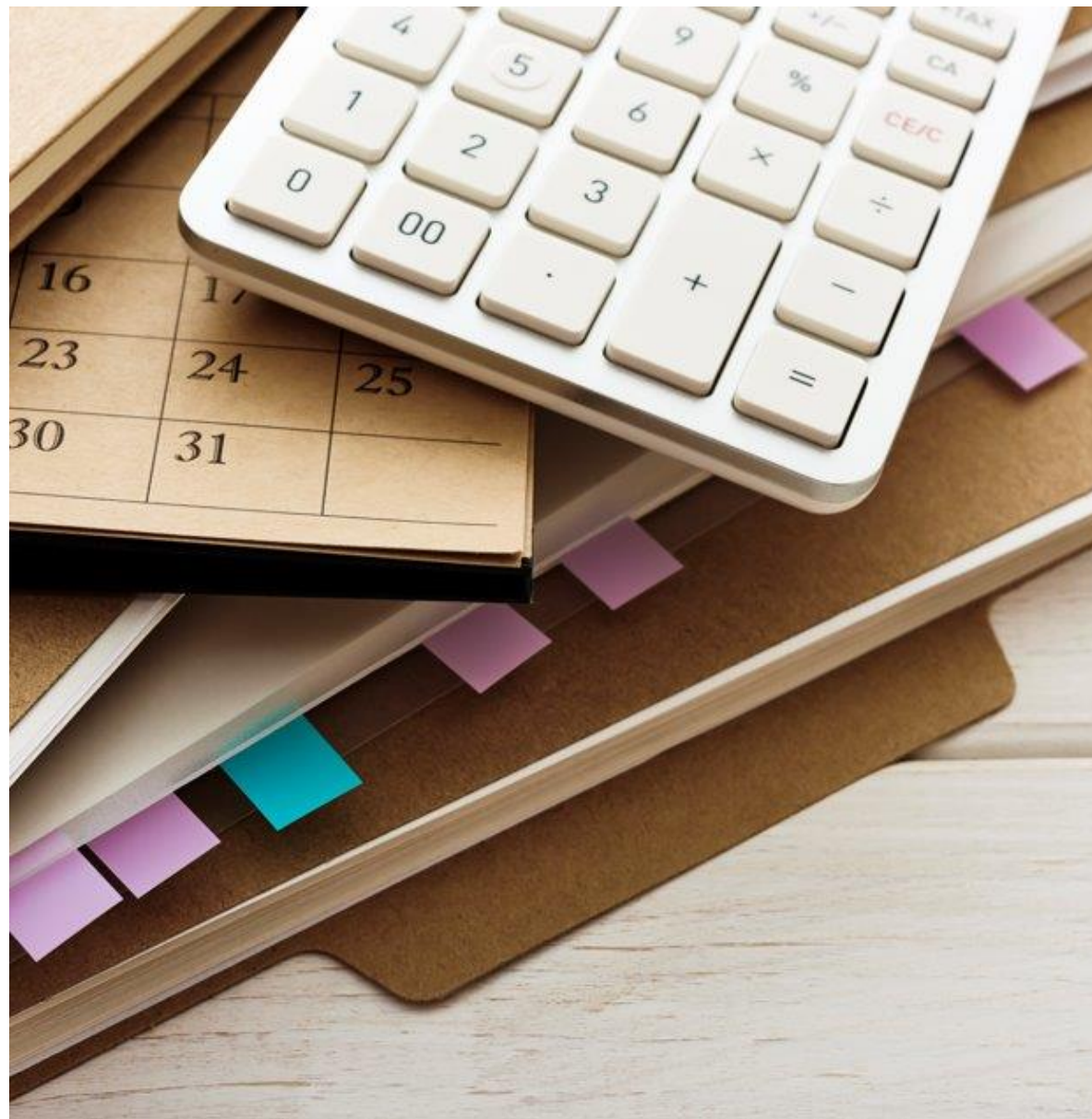
Three High priority recommendations were raised during the period.

# Background

The purpose of the internal audit plan is to identify the work required to achieve a reasonable level of assurance to be provided by Mazars LLP in compliance with the Code of Practice for Internal Audit.

The fundamental role of Internal Audit is to provide senior management and Members with independent assurance on the adequacy, effectiveness and efficiency of the system of internal control, and to report major weaknesses together with recommendations for improvement. This role is fulfilled by carrying out appropriate audit work, normally in accordance with a strategic plan and an annual operational plan, as approved by the Chief Finance Officer and the Audit Committee.

As internal audit is a major source of assurance that the Council is effectively managing the principal risks to the achievement of its corporate objectives, a key rationale for the development of the internal audit plan was the Council's own Strategic, Covid-19 and Directorate Risk Registers and how the internal audit plan can provide this assurance.



# 02

## Section 02: **Progress to Date**



# Progress to Date

Progress against the 2021/22 Internal Audit Plan is shown in Appendix 1

We have issued the following 2021/22 Final Reports since the last meeting of the Audit Committee:

- Business Continuity (Evaluation/Testing Assurance: **Moderate / Limited**)
- Council Tax / NNDR(Evaluation / Testing Assurance: **Moderate / Moderate**)
- Section 106 Planning Obligations (Evaluation / Testing Assurance: **Limited / Limited**)
- Treasury Management (Evaluation / Testing Assurance: **Substantial / Substantial**)
- Millfields Nursery (Evaluation / Testing Assurance: **Moderate / Moderate**)

We have issued the following 2021/22 Draft Reports since the last meeting of the Audit Committee:

- Contract Management
- Children’s Services IFM / School Capital
- Main Accounting
- Accounts Payable
- Accounts Receivable
- Budgetary Control
- Governance Arrangements for Monitoring Public Health Outcomes



# Follow-up of Recommendations

2018/19, 2019/20, 2020/21, 2021/22

The table below highlights the number of recommendations raised in the final audit reports for 2018/19, 2019/20 and 2020/21. It should be noted that progress in implementing recommendations raised is due for follow up as part of the 2021/22 audit plan, and summary of findings to date is shown in the table below:

Year	Total Recommendations	Implemented and/or no longer relevant	%	Implemented, no longer relevant and/or partly implemented	%
2018/19	333	327	98%	332	99%
2019/20	226	215	95%	222	98%
2020/21	138	127	92%	132	99%
2021/22	149	103	69%	103	69%

The table below highlights outstanding high priority actions:

Year	Partly implemented	Not implemented	Not yet due	Superseded
2019/20	2			
2020/21				
2021/22			3	



# Definition of Assurance & Priorities

## Audit Assessment

In order to provide management with an assessment of the adequacy and effectiveness of their systems of internal control, the following definitions are used.

Definitions of Assurance Levels		
Assurance Level	Adequacy of system design	Effectiveness of operating controls
Substantial Assurance:	The framework of governance, risk management and control is adequate.	The control processes tested are being consistently applied.
Moderate Assurance:	Some improvements are required to enhance the adequacy of the framework of governance, risk management and control.	There is evidence that the level of non-compliance with some of the control processes may put some of the Organisation's objectives at risk.
Limited Assurance:	There are significant weaknesses in the framework of governance, risk management and control such that it could become inadequate.	The level of non-compliance puts the Organisation's objectives at risk.
Unsatisfactory Assurance:	There are fundamental weaknesses in the framework of governance, risk management and control such that it is inadequate or is likely to fail.	Significant non-compliance with basic control processes leaves the processes/systems open to error or abuse.

## Grading of recommendations

In order to assist management in using our reports, we categorise our recommendations according to their level of priority as follows:

Definitions of Recommendations	
Priority	Description
High	Significant weaknesses in governance, risk management and control that if unresolved exposes the Council to an unacceptable level of residual risk. Remedial action must be taken urgently and within an agreed timescale.
Medium	Weakness in governance, risk management and control that if unresolved exposes the organisation to a high level of residual risk. Remedial action should be prioritised and undertaken within an agreed timescale.
Low	Scope for improvement in governance, risk management and control. Remedial action should be taken at the earliest opportunity and within an agreed timescale.

## Section 04:

### **Appendix:**

1. Status of Audit Work 2021/22
2. Follow-up of Recommendations 2018/19, 2019/20  
2020/21 & 2021/22

# Appendix 1 – Status of Audit Work 2021/22

The table below lists the 2021/22 Internal Audit Plan progress and a status summary for all of the reviews to date.

Assurance Requirement	Audit	Scope	Days	Status	Assurance Level	Total	H	M	L
Core Financial Systems	Main Accounting	<ul style="list-style-type: none"> <li>Regulatory, Organisational &amp; Management Requirement</li> <li>Accounting Records, including access control</li> <li>Accounting Transactions and Manual Adjustments</li> <li>Financial and Performance Management Reporting</li> <li>Reconciliations</li> <li>Systems Security</li> </ul>	10	Draft Report (Mar 2022)					
	Accounts Payable	<ul style="list-style-type: none"> <li>Policy, Procedures &amp; Legislation</li> <li>Creditor Transactions &amp; Records</li> <li>Standing Data Amendments</li> <li>Purchase Order Processing</li> <li>Goods Receipting</li> <li>Invoice Processing</li> <li>Payments Processing</li> <li>Procurement Cards</li> <li>Management Reporting</li> </ul>	10	Draft Report (Mar 2022)					
	Accounts Receivable	<ul style="list-style-type: none"> <li>Policy, Procedures &amp; Legislation</li> <li>Debtor Transactions &amp; Records</li> <li>Standing Data Amendments</li> <li>Raising Invoices / Bills</li> <li>Collection</li> <li>Refunds</li> <li>Debt Recovery &amp; Enforcement</li> <li>Management Reporting</li> </ul>	10	Final Report (Apr 2022)	Substantial / Substantial	2	-	-	2
	Treasury Management	<ul style="list-style-type: none"> <li>Regulatory, Organisational &amp; Management Requirement</li> <li>Treasury Transaction</li> <li>Cash Flow Forecasting</li> <li>Investments</li> <li>Borrowings</li> <li>Financial &amp; Performance Management Reporting</li> <li>Fraud Prevention</li> </ul>	8	Final Report (Mar 2022)	Substantial / Substantial	1	-	-	1

# Appendix 1 – Status of Audit Work 2021/22

The table below lists the 2021/22 Internal Audit Plan progress and a status summary for all of the reviews to date.

Assurance Requirement	Audit	Scope	Days	Status	Assurance Level	Total	H	M	L
Core Financial Systems	Budgetary Control	<ul style="list-style-type: none"> <li>Regulatory, Organisational &amp; Management Requirement</li> <li>Budget Setting</li> <li>Budget Upload</li> <li>Budget Monitoring</li> <li>Alterations &amp; Virement</li> <li>Budget Savings, Savings Delivery Monitoring &amp; Financial Risk</li> </ul>	8	Final Report (Apr 2022)	Substantial / Substantial	2	-	-	2
	Council Tax / NNDR	<ul style="list-style-type: none"> <li>Roles &amp; Responsibilities</li> <li>Valuations</li> <li>Transaction &amp; Records</li> <li>Discounts, Exemptions, Allowances &amp; Premiums</li> <li>Billing &amp; Receipts</li> <li>Refunds</li> <li>Debt Recovery &amp; Enforcement</li> <li>Write Off</li> <li>Management Information</li> </ul>	16	Final Report (Mar 2022)	Moderate / Moderate	6	-	5	1
	Housing Benefit & Local Council Tax Support	<ul style="list-style-type: none"> <li>Administration &amp; Assessment of New Claims</li> <li>Local Housing Allowance</li> <li>Reviews</li> <li>Backdated Benefits / Discretionary Payments</li> <li>Cancellations, Overpayments &amp; Recovery Action</li> <li>Fraud Management</li> </ul>	10	Final Report (Oct 2021)	Moderate / Substantial	2	-	1	1
	Payroll and Pensions Administration	<ul style="list-style-type: none"> <li>Regulatory, Organisational &amp; Management Requirement</li> <li>Payroll &amp; Pensions Transactions and Records</li> <li>Starters &amp; Leavers</li> <li>Variations &amp; Adjustments to Pay</li> <li>Deductions</li> <li>Payments</li> <li>Reconciliations</li> <li>Review of Management Information within One Source</li> <li>Transfer of data from I-trent to Once Source</li> </ul>	12	Fieldwork started w/c 28 March					



# Appendix 1 – Status of Audit Work 2021/22

The table below lists the 2021/22 Internal Audit Plan progress and a status summary for all of the reviews to date.

Assurance Requirement	Audit	Scope	Days	Status	Assurance Level	Total	H	M	L
Operational Risks	One Source: Hierarchy Controls	Management of the Integrated System	2	Included in the Main Accounting Audit					
	Asset Management	Corporate Landlord: Asset Management Strategy, Asset Management System, Asset Register	12	Fieldwork started w/c 21 March					
	Workforce Planning	To cover controls over the revised Corporate Workforce Strategy, including the succession planning, recruitment and retention and links to the WPP.	10	Included in the 2022/23 Internal Audit Plan					
	Regulation of Investigatory Powers Act 2000 (RIPA)	<ul style="list-style-type: none"> <li>Covert Surveillance of Social Networking Sites</li> <li>Applications and Approval of Surveillance</li> <li>Maximising the use of RIPA Powers</li> <li>Monitoring and Reporting</li> </ul>	8	Final Report (Dec 2021)	Substantial/ Substantial	-	-	-	-
	Growth Deal	Annual Audit	8	Final Report (Dec 2021)	N/A				
	Mental Health Services	<ul style="list-style-type: none"> <li>Policies, procedures including lone working</li> <li>Compliance with the Care Act 2014</li> <li>Service Objectives</li> <li>Covid-19 Controls</li> <li>Service User Assessments &amp; Reviews</li> <li>Monitoring of Caseloads</li> </ul>	10	Fieldwork started w/c 28 February					
	Governance Arrangements for Monitoring Public Health Outcomes	<ul style="list-style-type: none"> <li>Commissioning Services</li> <li>Contract Agreements</li> <li>Public Health Ring Fenced Grant</li> <li>Performance Monitoring</li> <li>Data Returns</li> <li>Joint Strategic Needs Assessment</li> </ul>	10	Draft Report (Apr 2022)					

# Appendix 1 – Status of Audit Work 2021/22

The table below lists the 2021/22 Internal Audit Plan progress and a status summary for all of the reviews to date

Assurance Requirement	Audit	Scope	Days	Status	Assurance Level	Total	H	M	L
Operational Risks	Children's' Services / IFM Capital	<ul style="list-style-type: none"><li>Assessment of Pupil Numbers</li><li>Governance Arrangements</li><li>Project Initiation &amp; Monitoring</li><li>Expenditure &amp; Budget Monitoring</li></ul>	12	Draft Report (Mar 2022)					
	Youth Justice	Covering control over the service provided to vulnerable clients.	8	Removed from plan					
Strategic Risks	Troubled Families	Covering adequacy and effectiveness of controls in place over eligibility, payments and achievement of progress measures.	12	Final Report (Mar 2022)	N/A				
	Walsall Proud Programme - HUB	<ul style="list-style-type: none"><li>Governance Arrangements</li><li>Approval of Project</li><li>Service Transformation Plans</li><li>Consultation with Staff</li><li>Progress against plan</li><li>Monitoring / achievement of savings</li><li>Performance Monitoring</li><li>Reporting of Benefits Delivered</li></ul>	15	Fieldwork starting w/c 4 April					
	Information Governance	<ul style="list-style-type: none"><li>Training &amp; Awareness of Policies &amp; Procedures</li><li>Obtaining &amp; Handling Data (including Consent)</li><li>Storing &amp; Sharing Data</li><li>Data Breach Incident Reporting</li><li>External Reviews &amp; Compliance Checks</li><li>Management Reporting</li></ul>	16	Final Report (Feb 2022)	Moderate / Moderate	6	-	5	1
	Contract Management	<ul style="list-style-type: none"><li>Policy, Procedures &amp; Legislation</li><li>Governance Framework Compliance</li><li>Supplier Relationship Management</li><li>Contracts Registers</li><li>Performance Management including KPI's &amp; VFM</li><li>Management information</li></ul>	15	Draft Report (Apr 2022)					

# Appendix 1 – Status of Audit Work 2021/22

The table below lists the 2021/22 Internal Audit Plan progress and a status summary for all of the reviews to date

Assurance Requirement	Audit	Scope	Days	Status	Assurance Level	Total	H	M	L
	Commissioning Strategy	<ul style="list-style-type: none"><li>• Strategy, Policies and Procedures</li><li>• Governance</li><li>• Corporate Plan Priorities</li><li>• Approval of Funding</li><li>• Monitoring of Performance</li><li>• Resources</li></ul>	15	Fieldwork started w/c 28 March					
	Covid-19 Controls	To be used as necessary during and following Covid-19 pandemic.	10	Q3-4	N/A				
Operational Risks	Business Continuity	<ul style="list-style-type: none"><li>• Strategy, Policies and Procedures</li><li>• Business Continuity Plan</li><li>• Roles &amp; responsibilities</li><li>• Staff Training &amp; Awareness</li><li>• Rehearsing the Plan</li><li>• Management Information</li></ul>	15	Final Report (Mar 2022)	Moderate / Limited	7	-	5	2

# Appendix 1 – Status of Audit Work 2021/22

The table below lists the 2021/22 Internal Audit Plan progress and a status summary for all of the reviews to date

Other Considerations		Days	Comments		
Schools	To provide the Chief Finance Officer with adequate assurance over standards of financial management and the regularity and probity of spend	115	See individual School Audit update		
ICT	The specific audits and scopes will be agreed with management – to include Cyber Security.	30			
Governance and Risk Management	The use of CRSA to provide assurance that managers understand their requirements and take ownership of their responsibilities. Risk Management Workshops for staff and Members. Review of individual risks registers as agreed with management.	40	Working with Directors Group, Risk Management presentation to SMG in September		
Counter Fraud	Internal Audit will work with the Council in the development of fraud risk, attendance at Midlands Fraud Group meetings and carry out the role of key contact for the NFI and data match reviews	15	Attendance at Midlands Fraud Group Meetings, co-ordination of NFI data match reviews.		
Management and Reporting Activities					
Follow Up	Follow-up of all priority 1 and 2 recommendations made in final reports issued.	20	Ongoing follow up as recommendations fall due		
Management, Advice and Planning	Including attendance at Audit Committee	70			
Additional Requests	Secondments and Acting Up Arrangements	10	Final Report (December 2021)	Moderate/ Moderate	
	Compliance and Enforcement Surge Funding Grant	3	Grant completed and signed off		
	HIV-Prep Sexual Health Grant	3	Grant completed and signed off		
	Assessed and Supported Year in Employment (Adults & Children)	6	Grant completed and signed off for Adults. Children ongoing		
	Section 106 Planning Obligations	10	Final report (March 2022)	Limited / Limited	
Contingency	Contingency allocation to be utilised upon agreement of the Chief Finance Officer.	41			
Total		625			



# Appendix 1 – Status of Audit Work 2021/22 (Schools)

The table below lists the 2021/22 Internal Audit Plan progress and a status summary for all of the school reviews to date.

Audit	Days	Audit Scope	Status	Assurance Level	Total	H	M	L
Pinfold Street Primary School	5	To provide the Chief Finance Officer with adequate assurance over standards of financial management and the regularity and probity of spend	Final Report Issued (Sept 2021)	Substantial / Moderate	4	-	1	3
Chuckery Primary School	5	To provide the Chief Finance Officer with adequate assurance over standards of financial management and the regularity and probity of spend	Final Report issued (July 2021)	Moderate / Moderate	4	-	3	1
Old Church C of E Primary School	5	To provide the Chief Finance Officer with adequate assurance over standards of financial management and the regularity and probity of spend	Final Report issued (July 2021)	Substantial / Substantial	2	-	-	2
Lindens Primary School	5	To provide the Chief Finance Officer with adequate assurance over standards of financial management and the regularity and probity of spend	Final Report issued (July 2021)	Moderate / Substantial	4	-	1	3
Beacon Primary School	5	To provide the Chief Finance Officer with adequate assurance over standards of financial management and the regularity and probity of spend	Final Report Issued (Sept 2021)	Moderate / Moderate	3	-	3	-
St Michael's CE Primary School	5	To provide the Chief Finance Officer with adequate assurance over standards of financial management and the regularity and probity of spend	Final Report issued (Sep 2021)	Moderate / Moderate	9	-	5	4

# Appendix 1 – Status of Audit Work 2021/22 (Schools)

The table below lists the 2021/22 Internal Audit Plan progress and a status summary for all of the schools reviews to date.

Audit	Days	Audit Scope	Status	Assurance Level	Total	H	M	L
Sandbank Nursery	5	To provide the Chief Finance Officer with adequate assurance over standards of financial management and the regularity and probity of spend	Final Report issued (Oct 2021)	Moderate / Moderate	7	-	6	1
Hillary Primary School	5	To provide the Chief Finance Officer with adequate assurance over standards of financial management and the regularity and probity of spend	Final Report issued (Sept 2021)	Moderate / Limited	9	-	7	2
St James Primary School	5	To provide the Chief Finance Officer with adequate assurance over standards of financial management and the regularity and probity of spend	Final Report issued (Oct 2021)	Moderate / Moderate	4	-	4	-
Oakwood School	5	To provide the Chief Finance Officer with adequate assurance over standards of financial management and the regularity and probity of spend	Final Report Issued (Oct 2021)	Substantial / Substantial	1	-	-	1
Barcroft Primary School	5	To provide the Chief Finance Officer with adequate assurance over standards of financial management and the regularity and probity of spend	Final Report Issued (Nov 2021)	Limited / Limited	16	-	10	6
Leighswood School	5	To provide the Chief Finance Officer with adequate assurance over standards of financial management and the regularity and probity of spend	Final Report issued (Nov 2021)	Moderate / Moderate	4	-	2	2
Fullbrook Nursery	5	To provide the Chief Finance Officer with adequate assurance over standards of financial management and the regularity and probity of spend	Final Report Issued (Dec 2021)	Substantial / Substantial	1	-	-	1

# Appendix 1 – Status of Audit Work 2021/22 (Schools)

The table below lists the 2021/22 Internal Audit Plan progress and a status summary for all of the schools reviews to date.

Audit	Days	Audit Scope	Status	Assurance Level	Total	H	M	L
New Invention Junior	5	To provide the Chief Finance Officer with adequate assurance over standards of financial management and the regularity and probity of spend	Final Report issued (Nov 2021)	Limited / Moderate	11	1	7	3
Old Hall School / Mary Elliot Federation	10	To provide the Chief Finance Officer with adequate assurance over standards of financial management and the regularity and probity of spend	Final Report issued (Jan 2022)	Moderate / Limited	11	-	8	3
Valley Nursery	5	To provide the Chief Finance Officer with adequate assurance over standards of financial management and the regularity and probity of spend	Final Report issued (Dec 2021)	Moderate / Moderate	9	-	3	6
St Thomas More Catholic School	5	To provide the Chief Finance Officer with adequate assurance over standards of financial management and the regularity and probity of spend	Final Report issued (Dec 2021)	Moderate / Substantial	3	-	3	-
Alumwell Nursery	5	To provide the Chief Finance Officer with adequate assurance over standards of financial management and the regularity and probity of spend	Final Report issued (Dec 2021)	Moderate / Moderate	6	-	4	2
Ogley Hay Nursery	5	To provide the Chief Finance Officer with adequate assurance over standards of financial management and the regularity and probity of spend	Final Report issued (Jan 2022)	Moderate / Moderate	4	-	3	1

# Appendix 1 – Status of Audit Work 2021/22 (Schools)

The table below lists the 2021/22 Internal Audit Plan progress and a status summary for all of the schools reviews to date.

Audit	Days	Audit Scope	Status	Assurance Level	Total	H	M	L
Millfields Nursery	5	To provide the Chief Finance Officer with adequate assurance over standards of financial management and the regularity and probity of spend	Final Report (Apr 2020)	Moderate / Moderate	7	-	3	4



## Appendix 2 - Follow-up of Recommendations 2018/19, 2019/20, 2020/21 & 2021/22

Follow-up audits have been undertaken in accordance with the 2021/22 audit plan. The objective was to confirm the extent to which the recommendations made in 2018/19, 2019/20 and 2020/21 internal audit final reports have been implemented.

### Summary of Recommendations Raised and Follow Up Status - 2018/19

Audit	Assurance Level	Status														
		Total Number of Audit Actions			Implemented			Partly Implemented			Outstanding Past Due Date			Due Date Not Reached		
		H	M	L	H	M	L	H	M	L	H	M	L	H	M	L
Licensing (November 2018)	Limited / Limited	2	5	4	2	3	4	-	2	-	-	-	-	-	-	-
Communication & Staff Engagement (June 2019)	Substantial / Substantial	-	2	1	-	1	1	-	-	-	-	1	-	-	-	-
ICT Business Continuity (June 2019)	Limited / Limited	-	3	1	-	-	1	-	3	-	-	-	-	-	-	-
		3	9	6	2	4	6	-	5	-	-	1	-	-	-	-
		18			12			5			1			-		

Summary of Recommendations Raised and Follow Up Status - 2019/20

Audit	Assurance Level	Status														
		Total Number of Audit Actions			Implemented			Partly Implemented			Outstanding Past Due Date			Due Date Not Reached		
		H	M	L	H	M	L	H	M	L	H	M	L	H	M	L
New Art Gallery (September 2019)	Limited / Substantial	2	3	1	1	3	1	1	-	-	-	-	-	-	-	-
Apprenticeships (December 2019)	Substantial / Substantial	-	3	1	-	1	1	-	-	-	-	2	-	-	-	-
Saddlers Centre Management (March 2020)	Substantial / Limited	2	3	-	2	-	-	-	1	-	-	2	-	-	-	-
Social Media (February 2020)	Limited / Limited	2	4	-	1	1	-	1	3	-	-	-	-	-	-	-
Cyber Security (April 2020)	Limited / Limited	-	2	2	-	1	2	-	1	-	-	-	-	-	-	-
		6	15	4	4	6	4	2	5	-	-	4	-	-	-	-
		25			14			7			4			-		

Summary of Recommendations Raised and Follow Up Status - 2020/21

Audit	Assurance Level	Status														
		Total Number of Audit Actions			Implemented			Partly Implemented			Outstanding Past Due Date			Due Date Not Reached		
		H	M	L	H	M	L	H	M	L	H	M	L	H	M	L
HR Recruitment Vetting (November 2020)	Substantial / Good	-	1	-	-	-	-	-	-	-	-	1	-	-	-	-
HR Grievances (March 2021)	Substantial / Substantial		1						1							
Confidential Reporting - Whistleblowing (March 2021)	Limited / Limited	-	3	1	-	1	1	-	1	-	-	1	-	-	-	-
Walsall Proud Programme – Governance (June 2021)	Substantial / Limited	-	4	-	-	2	-	-	2	-	-	-	-	-	-	-
Partnership Relationships (July 2021)	Substantial / Substantial	-	2	3	-	-	3	-	-	-	-	-	-	-	2	-
		-	11	4	-	3	4	-	4	-	-	2	-	-	2	-
			15			7			4			2			2	

Summary of Recommendations Raised and Follow Up Status - 2021/22

Audit	Assurance Level	Status														
		Total Number of Audit Actions			Implemented			Partly Implemented			Outstanding Past Due Date			Due Date Not Reached		
		H	M	L	H	M	L	H	M	L	H	M	L	H	M	L
New Invention Junior (Nov 2021)	Limited / Moderate	1	7	3	1	1	3	-	-	-	-	-	-	-	6	-
Alumwell Nursery	Moderate / Moderate	-	4	2	-	3	2	-	-	-	-	-	-	-	1	-
St Michaels CE Primary School (Sept 2021)	Moderate / Moderate	-	5	4	-	3	4	-	-	-	-	2	-	-	-	-
Ogley Hay Nursery (Jan 2022)	Moderate / Moderate	-	3	1	-	1	1	-	-	-	-	-	-	-	2	-
Housing Benefit & CTR (Oct 2021)	Moderate / Substantial	-	1	1	-	-	1	-	-	-	-	-	-	-	1	-
Valley Nursery (Dec 2021)	Moderate / Moderate	-	3	6	-	-	6	-	-	-	-	-	-	-	3	-
Old Hall / Mary Elliot Federation (Jan 2022)	Moderate / Limited	-	8	3	-	6	3	-	-	-	-	-	-	-	2	-
Barcroft Primary (Nov 2021)	Limited / Limited	-	10	6	-	5	6	-	-	-	-	-	-	-	5	-
St Thomas More (Dec 2021)	Moderate / Substantial	-	3	-	-	1	-	-	-	-	-	-	-	-	2	-
Millfields Nursery	Moderate / Moderate	-	3	4	-	-	4	-	-	-	-	-	-	-	3	-
Council Tax / NNDR (Mar 2022)	Moderate / Moderate	-	5	1	-	-	1	-	-	-	-	-	-	-	5	-
Section 106 Planning Obligations (Mar 2022)	Limited / Limited	3	2	1	-	-	1	-	-	-	-	-	-	3	2	-
Information Governance (Feb 2022)	Moderate / Moderate	-	5	1	-	1	1	-	-	-	-	-	-	-	4	-
Business Continuity (Mar 2022)	Moderate / Limited	-	5	2	-	-	2	-	-	-	-	-	-	-	5	-
		4	64	35	1	21	35	-	-	-	-	2	-	3	41	-
		103			57			-			2			44		



## Section 05 - Statement of Responsibility

We take responsibility to Walsall Council for this report, which is prepared on the basis of the limitations set out below.

The responsibility for designing and maintaining a sound system of internal control and the prevention and detection of fraud and other irregularities rests with management, with internal audit providing a service to management to enable them to achieve this objective. Specifically, we assess the adequacy and effectiveness of the system of internal control arrangements implemented by management and perform sample testing on those controls in the period under review with a view to providing an opinion on the extent to which risks in this area are managed.

We plan our work in order to ensure that we have a reasonable expectation of detecting significant control weaknesses. However, our procedures alone should not be relied upon to identify all strengths and weaknesses in internal controls, nor relied upon to identify any circumstances of fraud or irregularity. Even sound systems of internal control can only provide reasonable and not absolute assurance and may not be proof against collusive fraud.

The matters raised in this report are only those which came to our attention during the course of our work and are not necessarily a comprehensive statement of all the weaknesses that exist or all improvements that might be made. Recommendations for improvements should be assessed by you for their full impact before they are implemented. The performance of our work is not and should not be taken as a substitute for management's responsibilities for the application of sound management practices.

This report is confidential and must not be disclosed to any third party or reproduced in whole or in part without our prior written consent. To the fullest extent permitted by law Mazars LLP accepts no responsibility and disclaims all liability to any third party who purports to use or rely for any reason whatsoever on the Report, its contents, conclusions, any extract, reinterpretation amendment and/or modification by any third party is entirely at their own risk.

Registered office: Tower Bridge House, St Katharine's Way, London E1W 1DD, United Kingdom. Registered in England and Wales No 0C308299.