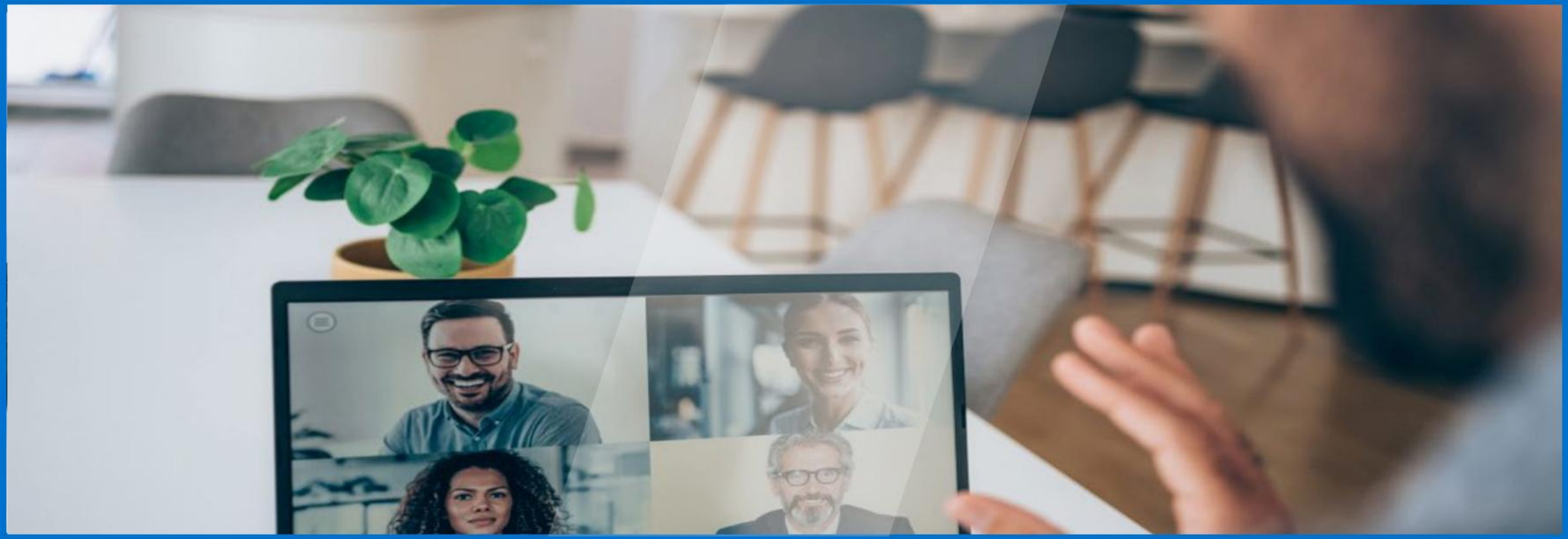


Walsall Council
Audit Committee – September 2025
Internal Audit Progress Report

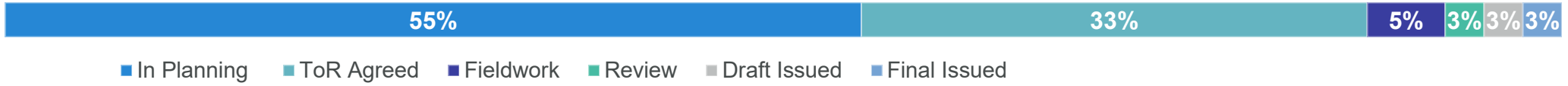
Date Prepared: September 2025

forvis mazars

Contents

1. Snapshot of Internal Audit Activity

Below is a snapshot of the current position of the delivery of the 2025/26 Internal Audit Plan.



Audit Committee decisions needed

- That Audit Committee notes the contents of this report and comments accordingly.

RAG status of delivery of plan to timetable

On Track

Key updates

We have issued the following 2024/25 Final Reports since the last meeting of the Audit Committee:

- Bereavement Services
- Walsall and Bloxwich Town Deal

Under the 2025/26 internal audit plan, we have issued an advisory report regarding the Leader's Portfolio and issued the following Final Report

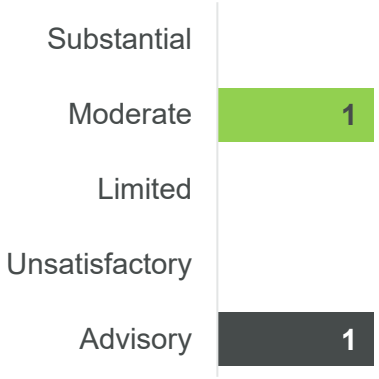
- Leighswood School

The following draft report for 2025/26 has also been issued:

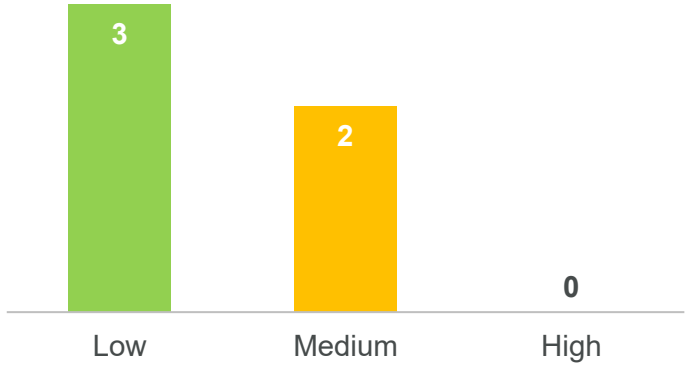
- Pinfold Primary School

An overview of the Internal Audit Plan for 2025/26 can be found in Section 3.

Assurance opinions to date



Audit recommendations to date



2. Latest Reports Issued – Summary of Findings

Since our last update, we have issued our final report relating to our review of Bereavement Services.
A summary of our most significant findings and the root cause(s) of issues is included below.

Audit Objective: To undertake a review of the operational processes within Bereavement Services.

Audit rationale

Why the Audit is in your 2024/25 Plan
To ensure controls are in place covering the adequacy and effectiveness of key controls within Bereavement Services.

Summary of our opinion

Moderate Opinion
See Appendix A1 for definitions

	X		

Summary of Recommendations

High Priority	-
Medium Priority	3
Low Priority	1

Actions agreed by you	**100%**
High Priority completion	N/A
Overall completion	September 2025

Summary of findings

Examples of good practice

- ✓ Documented procedures are in place which have been shared with staff.
- ✓ The Epilog database is in place to record all cremations and cemeteries.

Highest Priority Findings

- Outstanding debts should continue to be monitored to ensure that the Debt Management Collection Policy is followed consistently.
- There is not a Marketing Strategy in place.
- Instance of certificate of cremated remains not uploaded to Epilog.

Key root causes

- Repeated late payers are not targeted
- Consideration has not been given to producing a Marketing Strategy to date
- Misfiling of document due to lack of verification system.

2. Latest Reports Issued – Summary of Findings

Since our last update, we have issued our final report relating to our review of Walsall and Bloxwich Town Deal
A summary of our most significant findings and the root cause(s) of issues is included below.

Audit Objective: : To review the adequacy and effectiveness of controls relating to Walsall and Bloxwich Town Deal

Audit rationale

Why the Audit is in your 2024/25 Plan
The Towns Fund is part of the Government's plan to level up towns and cities across the country. It aims to drive sustainable regeneration for long-term economic growth. Walsall and Bloxwich each received over £20m. The audit was undertaken as it is a significant area of expenditure for the council and successfully delivering project outcomes is important for achieving the council's long-term objectives.

Summary of our opinion

Moderate Opinion See Appendix A1 for definitions			
	X		

Summary of Recommendations

High Priority	-
Medium Priority	1
Low Priority	1

Actions agreed by you	**100%**
High Priority completion	N/A
Overall completion	August 2025 (Completed)

Summary of findings

Examples of good practice

- ✓ Advisory Boards have been established for both Walsall and Bloxwich to ensure each town is represented at a local level. Chairs of such Boards sit on the overarching Town Deal Board as full voting members.
- ✓ We confirmed for a sample of four projects that performance reports were circulated to the Town Deal Board for discussion on a six-weekly basis.

Highest Priority Findings

- Conflicts of interest are not regularly updated by Town Board Deal Members.

Key root causes

- The Council does not follow up with Board Members following nil-responses when requesting an update on their business interests. ..

2. Latest Reports Issued – Summary of Findings

Since our last update, we have issued our final report relating to our review of Leighswood School.
A summary of our most significant findings and the root cause(s) of issues is included below.

Audit Objective: : To assess the design and effectiveness of the control framework for managing key financial and non-financial processes.

Audit rationale

Why the Audit is in your 2025/26 Plan
To provide the Section 151 Officer with assurance over the standards of governance, financial management, regularity and propriety of spend within Leighswood School.

Summary of our opinion

Moderate Opinion See Appendix A1 for definitions			
	X		

Summary of Recommendations

High Priority	-
Medium Priority	2
Low Priority	3

Actions agreed by you	**100%**
High Priority completion	N/A
Overall completion	December 2025

Summary of findings

Examples of good practice

- ✓ Samples of 10 payments from the CFR found invoice and purchase order, where relevant was evidenced.
- ✓ Sample of 5 purchase card transactions found spending was appropriate.

Highest Priority Findings

- Information Asset Register not in place.
- One Staff Governor had not completed a declaration of interest.

Key root causes

- The school was not aware of the requirement.
- Lack of process for reminding staff governors.

3. Overview of Internal Audit Plan 2025/26

The table below lists the status of all reviews within the 2025/26 Plan.

Review	Original Days	Revised Days	Status	Report Date	Start Date	AC	Assurance Level	Total	High	Medium	Low
Pinfold Primary	6	6	Draft Report		June 2025						
Leighswood Primary	6	6	Final Report	July 2025	June 2025	September	Moderate	5	-	2	3
Elective Home Education	10		Planning		Q3						
Prevent	10		In Review		July 2025						
Dignity at Work (06.2025/26)	10		Planning		Q3						
Blue Badges	10		Planning		Q3						
Partnership Governance	10		Planning		Q3						
Emergency Planning	10		Fieldwork		August 2025						
Medium Term Financial Planning	8		Planning		July 2025						
Council Tax / NNDR	15		Planning		Q3						
Housing Benefits & Local Council Tax Support	10		Fieldwork		August 2025						
Totals	**105**						**Totals**	**5**	**-**	**2**	**3**

3. Overview of Internal Audit Plan 2025/26

The table below lists the status of all reviews within the 2025/26 Plan.

Review	Original Days	Revised Days	Status	Report Date	Start Date	AC	Assurance Level	Total	High	Medium	Low
Old Hall Special School	6		ToR Agreed		October 2025						
Residential Placements	10		Planning		September 2025						
St Francis of Assisi RC Comprehensive	6		ToR Agreed		September 2025						
Chuckery Primary School	6		ToR Agreed		October 2025						
St Thomas More RC High School	6		ToR Agreed		October 2025						
Holy Trinity School	6		ToR Agreed		October 2025						
Exempt Accommodation	10		Planning		October 2025						
Special Guardianship Orders	10		Planning		October 2025						
St Michael's CE Primary	6		ToR Agreed		November 2025						
Castle School	6		ToR Agreed		November 2025						
Whetstone Field Primary	6		ToR Agreed		November 2025						
Totals	**78**						**Totals**				

3. Overview of Internal Audit Plan 2025/26

The table below lists the status of all reviews within the 2025/26 Plan.

Review	Original Days	Revised Days	Status	Report Date	Start Date	AC	Assurance Level	Total	High	Medium	Low
Jane Lane School	6		ToR Agreed		November 2025						
Fullbrook Nursery	6		ToR Agreed		November 2025						
Alumwell Nursery	6		ToR Agreed		November 2025						
Rowley View Nursery	6		ToR Agreed		December 2025						
Main Accounting	10		Planning		Q3						
Corporate Landlord Compliance	10		Planning		Q3						
Programme Assurance - Middlemore Lane	10		Planning		Q4						
Climate Change Strategy	10		Planning		Q4						
Accounts Payable	10		Planning		Q4						
Accounts Receivable	10		Planning		Q4						
Public Health - Quality across Services	10		Planning		Q4						
Totals	**94**						**Totals**				

3. Overview of Internal Audit Plan 2025/26

The table below lists the status of all reviews within the 2025/26 Plan.

Review	Original Days	Revised Days	Status	Report Date	Start Date	AC	Assurance Level	Total	High	Medium	Low
ASC Provider - Quality & Fees	10		Planning		Q3						
Sandbank / Valley Nursery	6		ToR Agreed		Q						
Payroll & Pensions	10		Planning		Q4						
Reablement	10		Planning		Q4						
Conflicts of Interest	10		Planning		Q4						
Procurement	10		Planning		Q4						
Transformation Programme	16		Planning		Q4						
Totals	**72**						**Totals**				

4. Follow Up of Recommendations

The table below highlights the number of recommendations raised in the final reports for 2022/23, 2023/24 and 2024/25. It should be noted that progress in implementing recommendations raised is due for follow up as part of the 2024/25 audit plan and summary of findings is shown in the table below.

Year	Total Recommendations	Implemented and/or no longer relevant	%	Implemented, no longer relevant and/or partly implemented	%
2023/24	125	122	98%	125	100%
2024/25	120	62	52%	76	63%
2025/26	5	-	-	-	-

The table below highlights outstanding high priority recommendations

Year	Partly implemented	Not implemented / Not Followed up	Not yet due	Superseded
2023/24	1			
2024/25	2		1	
2025/26				

Summary of Recommendations Raised and Follow Up Status - 2023/24

Audit	Assurance Level	Total Number of Audit Actions			Status: Implemented			Status: Partly Implemented			Status: Outstanding Past Due Date			Status: Due Date Not Reached		
		H	M	L	H	M	L	H	M	L	H	M	L	H	M	L
St Patricks Catholic Primary (Dec 2023)	Moderate	-	2	4	-	1	4	-	1	-	-	-	-	-	-	-
Planning & Building Control (April 2024)	Limited	1	4	-	-	2	-	1	1	-	-	-	-	-	1	-
		1	**6**	**4**	**-**	**3**	**4**	**1**	**2**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
			11			**7**			**3**			**0**			**1**	

Summary of Recommendations Raised and Follow Up Status - 2024/25

Audit	Assurance Level	Total Number of Audit Actions			Status: Implemented			Status: Partly Implemented			Status: Outstanding Past Due Date			Status: Due Date Not Reached		
		H	M	L	H	M	L	H	M	L	H	M	L	H	M	L
Short Heath Junior Federation (June 2024)	Limited	2	12	4	2	9	4	-	3	-	-	-	-	-	-	-
St Peter's Catholic Primary (Jul 2024)	Limited	-	8	2	-	8	2	-	-	-	-	-	-	-	-	-
Housing Benefits & CTR (Oct 2024)	Substantial	-	-	1	-	-	1	-	-	-	-	-	-	-	-	-
Abbey Primary School (Jul 2024)	Moderate	-	4	1	-	-	-	-	-	-	-	-	-	-	4	1
Blue Coat Federation (Sept 2024)	Limited	1	4	3	1	2	3	-	-	-	-	2	-	-	-	-
Whitehall Infant School (Nov 2024)	Moderate	-	3	2	-	-	-	-	-	-	-	3	2	-	-	-
St Joseph's Catholic Primary School (Sept 2024)	Moderate	-	2	2	-	2	2	-	-	-	-	-	-	-	-	-
King Charles Primary School (Sept 2024)	Moderate	-	2	1	-	-	-	-	-	-	-	2	1	-	-	-
St Anne's Catholic Primary School (Jan 2025)	Moderate	-	3	1	-	-	-	-	-	-	-	-	-	-	3	1
Pool Hayes Primary School (Feb 2025)	Moderate	-	2	3	-	-	-	-	-	-	-	-	-	-	2	3
		3	**40**	**20**	**3**	**21**	**12**	**-**	**3**	**-**	**-**	**7**	**3**	**-**	**9**	**5**
			63			**36**			**3**			**10**			**14**	

Summary of Recommendations Raised and Follow Up Status - 2024/25

Audit	Assurance Level	Total Number of Audit Actions			Status: Implemented			Status: Partly Implemented			Status: Outstanding Past Due Date			Status: Due Date Not Reached		
		H	M	L	H	M	L	H	M	L	H	M	L	H	M	L
Apprenticeships (Mar 25)	Limited	2	5	-	-	1	-	2	4	-	-	-	-	-	-	-
Leisure Services (Mar 25)	Moderate	-	5	1	-	-	-	-	-	-	-	-	-	-	5	1
Agency Staff Contract (Feb 25)	Moderate	-	3	-	-	-	-	-	-	-	-	-	-	-	3	-
Illicit Tobacco and Vapes (May 25)	Moderate	-	2	1	-	-	-	-	-	-	-	-	-	-	2	1
Direct Payments (June 2025)	Limited	1	3	2	-	-	-	-	-	-	-	-	-	1	3	2
Organisational Development Strategy (May 2025)	Substantial	-	-	1	-	-	-	-	-	-	-	-	-	-	-	1
Payroll and Pensions Administration (May 25)	Moderate	-	2	1	-	2	1	-	-	-	-	-	-	-	-	-
School Non-Attendance Penalties (May 25)	Moderate	-	2	2	-	-	1	-	2	1	-	-	-	-	-	-
Temporary Accommodation Strategy and Mitigation Plan	Substantial	-	-	1	-	-	-	-	-	-	-	-	-	-	-	1
Transition and Leaving Care	Limited	-	5	1	-	3	1	-	2	-	-		-	-	-	-
Walsall and Bloxwich Town Deal	Moderate	-	1	1	-	1	1	-	-	-	-	-	-			
		3	**28**	**11**	**-**	**7**	**4**	**2**	**8**	**1**	**-**	**-**	**-**	**1**	**13**	**6**
			42			**11**			**11**			**-**			**20**	

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Statement of Responsibility

We take responsibility to Walsall Councilfor 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.

forvis mazars