



# Walsall Council

## Audit Committee – 20 February 2024 Internal Audit Progress Report

Date Prepared: February 2024

mazars

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## Disclaimer

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## Snapshot of Internal Audit Activity

Below is a snapshot of the current position of the delivery of the 2023/24 Internal Audit Plan.





**Audit Committee decisions needed**

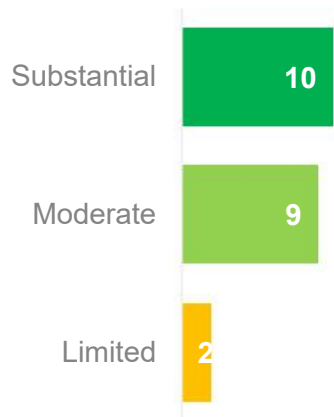
That Audit Committee notes the contents of this report and comments accordingly

**RAG status of delivery of plan to timetable**

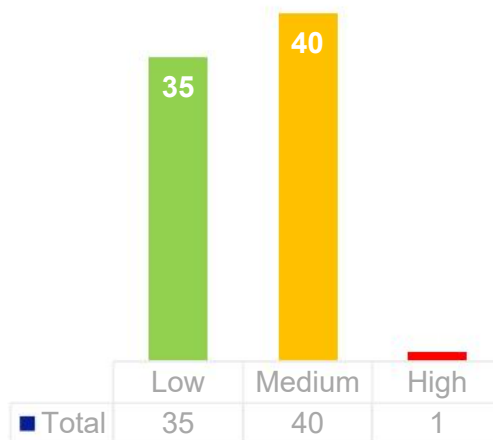
**On Track**

- We have issued the following 2023/24 Final Reports since the last meeting of the Audit Committee:
- Housing Benefit & Council Tax Reduction (Evaluation/Testing Assurance: **Moderate**)
  - Council Tax & NNDR (Evaluation/Testing Assurance: **Moderate**)
  - Accounts Payable (Evaluation/Testing Assurance: **Substantial**)
  - St Patricks Catholic Primary School (Evaluation/Testing Assurance: **Moderate**)
  - Walsall Wood Primary School (Evaluation/Testing Assurance: **Substantial**)
  - New Invention Infants School Evaluation/Testing Assurance: **Moderate**)
  - Whitehall Junior (Evaluation/Testing Assurance: **Substantial**)
  - Elmore Green Primary School (Evaluation/Testing Assurance: **Moderate**)
  - Lighthouse Federation (Evaluation/Testing Assurance: **Moderate**)
  - Main accounting (Evaluation/Testing Assurance: **Substantial**)

Assurance opinions to date



Audit recommendations to date





## Latest Reports Issued – Summary of Findings

Since our last update, we have issued our final report relating to our review of Housing Benefit & Council Tax Reduction. A summary of our most significant findings and the root cause(s) of issues is included below.

**Audit Objective:** assess the design and effectiveness of the control framework for managing Housing Benefits and Council Tax Reduction.

Audit rationale	
<b>Why the Audit is in Your 2023/24 Plan</b>	<b>Your Strategic Risk</b>
Key Financial Control audit.	SRR7: Failure to achieve the savings required or manage demand pressures to enable a balanced budget and Medium Term Financial Plan to be delivered.

Summary of our opinion		Summary of Recommendations													
<b>Moderate Opinion</b> See Appendix A1 for definitions	<table border="1"> <tr> <td style="background-color: #ff0000;">High</td> <td style="text-align: center;">-</td> </tr> <tr> <td style="background-color: #ffcc00;">Medium</td> <td style="text-align: center;">2</td> </tr> <tr> <td style="background-color: #92d050;">Low</td> <td style="text-align: center;">-</td> </tr> </table>	High	-	Medium	2	Low	-	<table border="1"> <tr> <td>Actions agreed by you</td> <td style="text-align: center;">100%</td> </tr> <tr> <td>High Priority completion</td> <td style="text-align: center;">N/A</td> </tr> <tr> <td>Overall completion</td> <td style="text-align: center;">January 2024</td> </tr> </table>	Actions agreed by you	100%	High Priority completion	N/A	Overall completion	January 2024	
High	-														
Medium	2														
Low	-														
Actions agreed by you	100%														
High Priority completion	N/A														
Overall completion	January 2024														

Summary of findings		
<b>Examples of good practice</b>	<b>Highest Priority Findings</b>	<b>Key root causes</b>
<ul style="list-style-type: none"> <li>✓ Documented and approved policies and procedures</li> <li>✓ Reconciliations of the Northgate System to One Source are completed twice a week</li> <li>✓ Fraud awareness training was provided to all relevant staff in March 2023</li> </ul>	<ul style="list-style-type: none"> <li>• Changes in Circumstance claim taking 98 days to process.</li> <li>• A sundry debtor invoice to recover an overpayment had not been raised promptly.</li> </ul>	<ul style="list-style-type: none"> <li>• Problem with CivicaDigital 360 not releasing pending documents automatically.</li> <li>• The incorrect form had been completed resulting in the notification being recorded as a note only and therefore no further action was taken.</li> </ul>

Direction of travel	
<b>Previous Audit</b>	<b>Direction of Travel</b>
October 2022	Previous opinion: Moderate



# Latest Reports Issued – Summary of Findings

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

**Audit Objective:** to provide Members, the Chief Executive and other officers with reasonable, but not absolute, assurance as to the adequacy and effectiveness of the key controls relating to Council Tax and NNDR.

### Audit rationale

Why the Audit is in Your 2023/24 Plan	Your Strategic Risk
Covering the adequacy and effectiveness of controls over the receipt of primary income streams for the council.	SRR7: Failure to achieve the savings required or manage demand pressures to enable a balanced budget and Medium Term Financial Plan to be delivered.

### Summary of our opinion

<p><b>Moderate Opinion</b></p> <p>See Appendix A1 for definitions</p>	<b>Summary of Recommendations</b>												
	<table border="1"> <tr> <td><b>High Priority</b></td> <td>-</td> </tr> <tr> <td><b>Medium Priority</b></td> <td>4</td> </tr> <tr> <td><b>Low Priority</b></td> <td>1</td> </tr> </table>	<b>High Priority</b>	-	<b>Medium Priority</b>	4	<b>Low Priority</b>	1	<table border="1"> <tr> <td><b>Actions agreed by you</b></td> <td>100%</td> </tr> <tr> <td><b>High Priority completion</b></td> <td>N/A</td> </tr> <tr> <td><b>Overall completion</b></td> <td>November 2024</td> </tr> </table>	<b>Actions agreed by you</b>	100%	<b>High Priority completion</b>	N/A	<b>Overall completion</b>
<b>High Priority</b>	-												
<b>Medium Priority</b>	4												
<b>Low Priority</b>	1												
<b>Actions agreed by you</b>	100%												
<b>High Priority completion</b>	N/A												
<b>Overall completion</b>	November 2024												

### Summary of findings

Examples of good practice	Highest Priority Findings	Key root causes
<ul style="list-style-type: none"> <li>✓ A weekly reconciliation takes place between information received from the Valuation Office and information uploaded to Northgate.</li> <li>✓ Council Tax and NNDR parameters were input to the system and verified by a senior officer</li> <li>✓ The suspense account is examined on a daily basis.</li> </ul>	<ul style="list-style-type: none"> <li>• Void business rate properties are not currently inspected</li> <li>• In one case the suppression had not been removed when necessary.</li> </ul>	<ul style="list-style-type: none"> <li>• Pressure of work has prevented void inspections being undertaken.</li> <li>• Staff are not undertaking regular checks of suppressed accounts.</li> </ul>

### Direction of travel

Previous Audit	Direction of Travel	Recurring Findings
February 2023	Previous opinion: Moderate	<ul style="list-style-type: none"> <li>• Suppression of recovery action not being removed prompt</li> <li>• Documentation of procedure notes not being completed</li> </ul>







# Latest Reports Issued – Summary of Findings

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

**Audit Objective:** To provide the Members, the Chief Executive, and other officers with reasonable, but not absolute assurance as to the adequacy and effectiveness of the key controls relating to Accounts Payable.

Audit rationale													
<b>Why the Audit is in Your 2023/24 Plan</b>	<b>Your Strategic Risk</b>												
Covering the adequacy and effectiveness of controls over the payment of creditor invoices.	SRR7: Financial resilience of the council is impacted by the failure to achieve the savings required.												
Summary of our opinion													
<b>Substantial Opinion</b> See Appendix A1 for definitions.	<b>Summary of Recommendations</b>												
	<table border="1"> <tr> <td>High Priority</td> <td>-</td> </tr> <tr> <td>Medium Priority</td> <td>1</td> </tr> <tr> <td>Low Priority</td> <td>-</td> </tr> </table>	High Priority	-	Medium Priority	1	Low Priority	-	<table border="1"> <tr> <td>Actions agreed by you</td> <td>100%</td> </tr> <tr> <td>Priority 1 completion</td> <td>N/A</td> </tr> <tr> <td>Overall completion</td> <td>December 2023</td> </tr> </table>	Actions agreed by you	100%	Priority 1 completion	N/A	Overall completion
High Priority	-												
Medium Priority	1												
Low Priority	-												
Actions agreed by you	100%												
Priority 1 completion	N/A												
Overall completion	December 2023												
Summary of findings													
<b>Examples of good practice</b> <ul style="list-style-type: none"> <li>✓ Policies, procedures and guidance documents in place and available to staff on the intranet</li> <li>✓ Segregation of duties evident throughout the supplier set up and amendment process</li> <li>✓ Management Information reports produced and presented to the TM Panel on a quarterly basis</li> </ul>	<b>Highest Priority Findings</b> <ul style="list-style-type: none"> <li>• Purchase card transactions incorrectly VAT coded.</li> <li>• Purchase card transactions not checked by cardholder within 10 working days.</li> </ul>	<b>Key root causes</b> <ul style="list-style-type: none"> <li>• Staff may be unaware of or do not understand the process to follow when coding purchase card transactions.</li> </ul>											
Direction of travel													
<b>Previous Audit</b> March 2023	<b>Direction of Travel</b> Previous opinion: Substantial	<b>Recurring Findings</b> <ul style="list-style-type: none"> <li>• In some cases, purchase card transactions not checked within 10 working days.</li> </ul>											



# Latest Reports Issued – Summary of Findings

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

**Audit Objective:** 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 2023/24 Plan**

To provide the Section 151 Officer with assurance over the standards of governance, financial management, and regularity and propriety of spend within the school.

**Summary of our opinion**

**Moderate Opinion**

See Appendix A1 for definitions

**Summary of Recommendations:**

High Priority	-	Actions agreed by you	6
Medium Priority	2	High Priority completion	N/A
Low Priority	4	Overall completion	March 2024

**Summary of findings**

Examples of good practice	Highest Priority Findings	Key root causes
<ul style="list-style-type: none"> <li>✓ From a sample of five governors all completed their declaration of interests</li> <li>✓ A sample of 10 payments under £10,000 illustrated all followed due process.</li> </ul>	<ul style="list-style-type: none"> <li>• Quotations had not been obtained / market testing of a provider has not been undertaken.</li> <li>• A check of the asset register has not been undertaken since September 2020</li> </ul>	<ul style="list-style-type: none"> <li>• Possible lack of awareness of undertaking market testing</li> <li>• Possible lack of sufficient staff to undertake this.</li> </ul>

**Direction of travel *[delete the direction of travel section if not relevant]***

Previous Audit	Direction of Travel	Recurring Findings
November 2019	Previous opinion: Moderate	None



# Latest Reports Issued – Summary of Findings

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

**Audit Objective:** 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 2023/24 Plan

To provide the Section 151 Officer with assurance over the standards of governance, financial management, and regularity and propriety of spend within the school.

## Summary of our opinion

<div style="background-color: green; color: white; padding: 10px; text-align: center;"> <b>Substantial Opinion</b>                  See Appendix A1 for definitions             </div>	<b>Summary of Recommendations</b>							
	High Priority	-						
	Medium Priority	1						
Low Priority	3	<table border="1" style="width: 100%;"> <tr> <td>Actions agreed by you</td> <td style="text-align: center;">100%</td> </tr> <tr> <td>High Priority completion</td> <td style="text-align: center;">N/A</td> </tr> <tr> <td>Overall completion</td> <td style="text-align: center;">TBC</td> </tr> </table>	Actions agreed by you	100%	High Priority completion	N/A	Overall completion	TBC
Actions agreed by you	100%							
High Priority completion	N/A							
Overall completion	TBC							



## Summary of findings

<b>Examples of good practice</b> <ul style="list-style-type: none"> <li>✓ All governors have DBS certificates and Section 128 have been undertaken</li> <li>✓ A sample of 10 payments under £10,000 illustrated all followed due process.</li> </ul>	<b>Highest Priority Findings</b> <ul style="list-style-type: none"> <li>• Signed minutes of the Full Governing Body on 27 February 2023 could not be located.</li> </ul>	<b>Key root causes</b> <ul style="list-style-type: none"> <li>• Insufficient processes in place to ensure minutes are filed once they have been signed off.</li> </ul>
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## Direction of travel

<b>Previous Audit</b> June 2019	<b>Direction of Travel</b> Previous opinion: Substantial (Moderate)	<b>Recurring Findings</b> None
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# Latest Reports Issued – Summary of Findings

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

**Audit Objective:** 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 2023/24 Plan**

To provide the Section 151 Officer with assurance over the standards of governance, financial management, and regularity and propriety of spend within the school.

**Summary of our opinion**

**Moderate Opinion**

See Appendix A1 for definitions

**Summary of Recommendations**

<b>High Priority</b>	-	<b>Actions agreed by you</b>	<b>100%</b>
<b>Medium Priority</b>	2	<b>High Priority completion</b>	N/A
<b>Low Priority</b>	3	<b>Overall completion</b>	December 2023

**Summary of findings**

Examples of good practice	Highest Priority Findings	Key root causes
<ul style="list-style-type: none"> <li>✓ The SFVS checklist was approved by the Governing Body on the 14<sup>th</sup> March 2023 and Finance Committee on the 28<sup>th</sup> February 2023.</li> <li>✓ A sample of 10 payments under £10,000 illustrated all were in accordance with financial procedures.</li> </ul>	<ul style="list-style-type: none"> <li>• The school does not possess declaration of interest forms for all members of the Governing Body.</li> <li>• Monthly reconciliations should be introduced between the procurement card and finance system.</li> </ul>	<ul style="list-style-type: none"> <li>• A lack of engagement from Governors when being chased to complete the declaration of interest forms.</li> <li>• Recent use of process at time of audit.</li> </ul>

**Direction of travel**

<p><b>Previous Audit</b></p> <p>December 2019</p>		<p><b>Direction of Travel</b></p> <p>Previous opinion: Limited / Substantial</p>
		<p><b>Recurring Findings</b></p> <p>None</p>



# Latest Reports Issued – Summary of Findings

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

**Audit Objective:** 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 2023/24 Plan

To provide the Section 151 Officer with assurance over the standards of governance, financial management, and regularity and propriety of spend within the school.

## Summary of our opinion

**Substantial Opinion**  
See Appendix A1 for definitions



Summary of Recommendations	
Priority 1 (High)	-
Priority 2 (Medium)	1
Priority 3 (Low)	2

Actions agreed by you	100%
High Priority completion	N/A
Overall completion	TBC

## Summary of findings

### Examples of good practice

- ✓ All governors have DBS certificates and Section 128 checks have been undertaken.
- ✓ A sample of 10 payments under £10,000 illustrated all followed due process.
- ✓ Monthly budget monitoring is undertaken.

### Highest Priority Findings

- The Get Information School Website does not contain up to date governor information.

### Key root causes

- Lack of awareness that there was a requirement to include all governors on the website.

## Direction of travel *[delete the direction of travel section if not relevant]*

Previous Audit  
October 2019

Direction of Travel  
↑ Previous opinion: Moderate

Recurring Findings  
None



# Latest Reports Issued – Summary of Findings

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

**Audit Objective:** 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 2023/24 Plan**

To provide the Section 151 Officer with assurance over the standards of governance, financial management, and regularity and propriety of spend within the school.

**Summary of our opinion**

**Moderate Opinion**

See Appendix A1 for definitions

**Summary of Recommendations**

<b>High Priority</b>	-	<b>Actions agreed by you</b>	100%
<b>Medium Priority</b>	3	<b>High Priority completion</b>	N/A
<b>Low Priority</b>	1	<b>Overall completion</b>	December 2023

**Summary of findings**

<p><b>Examples of good practice</b></p> <ul style="list-style-type: none"> <li>✓ All governors have DBS certificates and Section 128 have been undertaken</li> <li>✓ Monthly budget monitoring is undertaken.</li> </ul>	<p><b>Highest Priority Findings</b></p> <ul style="list-style-type: none"> <li>• Minutes of meetings had not all been signed off</li> <li>• The Get Information School Website is not up to date.</li> <li>• Payment had been made without receiving a valid invoice.</li> </ul>	<p><b>Key root causes</b></p> <ul style="list-style-type: none"> <li>• There has been a change in clerk who had no previous experience of the role which has resulted in key information not always being recorded.</li> <li>• This was an oversight when updating records on the website.</li> <li>• This had been an oversight when the School Business Manager was processing the payment.</li> </ul>
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**Direction of travel**

<b>Previous Audit</b>	<b>Direction of Travel</b>	<b>Recurring Findings</b>
October 2019	Previous opinion: Moderate	None





# Latest Reports Issued – Summary of Findings

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

**Audit Objective:** undertake a compliance review of the governance and financial arrangements for the Lighthouse Federation

Audit rationale	
<b>Why the Audit is in Your 2023/24 Plan</b> Covering continuous auditing of the adequacy and effectiveness of controls including federation governance arrangements, governing body structure, scheme of delegation & trades services.	<b>Your Strategic Risk</b> SRR4a: The Council is unable to maintain statutory service standards to support the most vulnerable in society. SRR7: Failure to achieve the savings required or manage demand pressures to enable a balanced budget and Medium Term Financial Plan to be delivered.

## Summary of our opinion

<div style="background-color: #76b82a; color: white; padding: 10px; text-align: center;"> <b>Moderate Opinion</b>            See Appendix A1 for definitions         </div>	<b>Summary of Recommendations</b>												
	<table border="1"> <tr> <td style="background-color: #d35400; color: white;">High Priority</td> <td style="text-align: center;">-</td> </tr> <tr> <td style="background-color: #f1c40f;">Medium Priority</td> <td style="text-align: center;">2</td> </tr> <tr> <td style="background-color: #27ae60; color: white;">Low Priority</td> <td style="text-align: center;">2</td> </tr> </table>	High Priority	-	Medium Priority	2	Low Priority	2	<table border="1"> <tr> <td>Actions agreed by you</td> <td style="text-align: center;">100%</td> </tr> <tr> <td>High Priority completion</td> <td style="text-align: center;">N/A</td> </tr> <tr> <td>Overall completion</td> <td style="text-align: center;">TBC</td> </tr> </table>	Actions agreed by you	100%	High Priority completion	N/A	Overall completion
High Priority	-												
Medium Priority	2												
Low Priority	2												
Actions agreed by you	100%												
High Priority completion	N/A												
Overall completion	TBC												

## Summary of findings

Examples of good practice	Highest Priority Findings	Key root causes
<ul style="list-style-type: none"> <li>✓ There is a delegation planner in place which details the legal responsibilities that the Governing Body and Committees have.</li> <li>✓ The governance structure is in accordance with the signed Instrument of Government.</li> </ul>	<ul style="list-style-type: none"> <li>• A long-term absence policy for federation staff has not been put in place.</li> <li>• No signed agreement in place for using Beacon Primary School as an office base.</li> </ul>	<ul style="list-style-type: none"> <li>• Staff have not been made aware of requirement for an absence policy.</li> <li>• Staff have not been made aware of the requirements of the Council's Strategic Asset Plan in relation to schools.</li> </ul>

## Overview of Internal Audit Plan 2023/24

The table below lists the status of all reviews within the 2023/24 Plan.

Review	Original Days	Status	Report Date	AC	Assurance Level	Total	High	Medium	Low
Main Accounting	10	Final Report	Feb-24	Feb-24	Substantial	3	-	1	2
Accounts Payable	10	Final Report	Dec-23	Feb-24	Substantial	1	-	1	-
Accounts Receivable	10	Draft Report				-	-	-	-
Council Tax & NNDR	16	Final Report	Dec-23	Feb-24	Moderate	5	-	4	1
Housing Benefit & Local Council Tax Support	10	Final Report	Dec-23	Feb-24	Moderate	2	-	2	-
Budgetary Control	10	Fieldwork				-	-	-	-
Payroll & Pensions Administration	10	ToR Agreed				-	-	-	-
Planning & Building Control	10	In Review				-	-	-	-
Cultural Services	12	Draft Report				-	-	-	-
Night Time Economy	12	Fieldwork				-	-	-	-
Workforce Strategy	10	In Review				-	-	-	-
One Source Self-Service Compliance	10	Fieldwork				-	-	-	-
Supporting Families	10	Ongoing				-	-	-	-
Lighthouse Federation	10	Final Report	Feb-24	Feb-24	Moderate	4	-	2	2
Family Hubs	10	Complete				-	-	-	-
Early Intervention	13	Planning				-	-	-	-
Walsall Proud Programme	15	Planning				-	-	-	-
Contract Management	15	Ongoing				-	-	-	-



# Overview of Internal Audit Plan 2023/24

The table below lists the status of all reviews within the 2023/24 Plan.

Review	Original Days	Status	Report Date	AC	Assurance Level	Total	High	Medium	Low
Development of Walsall Local Plan	15	ToR Issued				-	-	-	-
HR Transactional	10	ToR Issued				-	-	-	-
ASC Charging Policy - End to End Process	15	In Review				-	-	-	-
Grant Sign-Off Work	22	Ongoing				-	-	-	-
ICT	25	In Review				-	-	-	-
Governance and Risk Management	30	Ongoing				-	-	-	-
National Fraud Initiative	10	Ongoing				-	-	-	-





# Overview of Internal Audit Plan 2023/24

The table below lists the status of all reviews within the 2023/24 Plan.

Review	Original Days	Status	Report Date	AC	Assurance Level	Total	High	Medium	Low
Alumwell Infants	6	Final Report	Jul-23	Sep-23	Substantial	3	-	1	2
Blakenall Heath Junior	6	Final Report	Jun-23	Sep-23	Moderate	7	-	5	2
Christchurch CE Primary	6	Final Report	Jul-23	Sep-23	Moderate	7	-	3	4
Elmore Green Primary	6	Final Report	Dec-23	Feb-24	Moderate	4	-	3	1
Kings Hill Primary School	6	Final Report	Jun-23	Jun-23	Substantial	3	-	1	2
Leamore Primary	6	Final Report	Sep-23	Nov-23	Substantial	1	-	1	-
Little Bloxwich CE Primary	6	Final Report	Jul-23	Sep-23	Substantial	3	-	1	2
Manor Primary	6	Final Report	Sep-23	Nov-23	Moderate	3	-	2	1
New Invention Infants	6	Final Report	Nov-23	Feb-24	Moderate	5	-	2	3
Radley Primary	6	Final Report	Jul-23	Sep-23	Moderate	4	-	4	-
St Giles CE Primary	6	Final Report	Jun-23	Jun-23	Substantial	1	-	-	1
St Mary's the Mount Catholic Primary	6	Final Report	Sep-23	Nov-23	Limited / Moderate	5	1	2	2
St Patricks Catholic Primary	6	Final Report	Dec-23	Feb-24	Moderate	6	-	2	4
Sunshine Nursery & Infants	6	Final Report	Oct-23	Nov-23	Substantial	2	-	1	1
Walsall Wood Primary School	6	Final Report	Nov-23	Feb-24	Substantial	4	-	1	3
Whitehall Junior	6	Final Report	Nov-23	Feb-24	Substantial	3	-	1	2
<b>Totals</b>	<b>426</b>				<b>Totals</b>	<b>73</b>	<b>1</b>	<b>39</b>	<b>33</b>

## Follow Up of Recommendations

The table below highlights the number of recommendations raised in the final audit reports for 2020/21, 2021/22, 2022/23 and 2023/24. 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	%
2020/21	138	137	99%	137	99%
2021/22	214	195	91%	210	98%
2022/23	206	194	94%	194	94%
2023/24	92	73	79%	73	79%

The table below highlights outstanding high priority actions:

Year	Partly implemented	Not implemented / Not Followed up	Not yet due	Superseded
2021/22	1			
2022/23	1	2		
2023/24				

# Follow-up of Recommendations 2020/21, 2021/22, 2022/23 & 2023/24

Follow-up audits have been undertaken in accordance with the 2023/24 audit plan. The objective was to confirm the extent to which the recommendations made in previous internal audit final reports have been implemented.

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

Audit	Assurance Level	Total Number of Audit Actions			Implemented			Status			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	H	M	L
		HR Grievances (March 2021)	Substantial / Substantial	1	-	-	-	-	-	-	-	-	-	1	-	-	-	-	-
		-	1	-	-	-	-	-	-	-	-	1	-	-	-	-	-	-	
		1			-			-			1			-					



## 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
Section 106 Planning Obligations (Mar 2022)	Limited / Limited	3	2	1	2	2	1	1	-	-	-	-	-	-	-	-
Children's Services / IFM School Capital (May 2022)	Moderate / Moderate	-	3	1	-	-	1	-	3	-	-	-	-	-	-	-
Asset Management (Jul 2022)	Moderate / Moderate	-	4	3	-	3	3	-	1	-	-	-	-	-	-	-
Mental Health Social Care Provision (Sep 2022)	Moderate / Moderate	-	3	1	-	-	1	-	-	-	-	3	-	-	-	-
Commissioning Strategy (Jun 2022)	Moderate / Limited	1	4	-	1	2	-	-	1	-	-	1	-	-	-	-
Walsall Proud Programme – The Hub (Oct 2022)	Moderate / Limited	-	6	-	-	2	-	-	4	-	-	-	-	-	-	-
		5	33	9	4	15	9	1	14	-	-	4	-	-	-	-
			<b>47</b>			<b>28</b>			<b>15</b>			<b>4</b>			<b>-</b>	

## Summary of Recommendations Raised and Follow Up Status - 2022/23

Audit	Assurance Level	Total Number of Audit Actions			Status											
					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 Leaf Centre (Nov 2022)	Moderate / Moderate	-	5	1	-	4	1	-	-	-	-	1	-	-	-	-
St Thomas of Canterbury Catholic School (Jan 2023)	Moderate / Moderate	-	2	5	-	-	5	-	-	-	-	2	-	-	-	-
Cadmus Family of Schools (Apr 2023)	Limited / Limited	4	6	-	3	5	-	1	1	-	-	-	-	-	-	-
Climate Emergency Action Plan (Mar 2023)	Limited / Moderate	-	6	2	-	-	2	-	-	-	-	-	-	-	6	-
Alumwell Junior (Apr 2023)	Limited / Limited	1	9	3	1	7	3	-	-	-	-	-	-	-	2	-
Temporary Accommodation (June 2023)	Limited / Limited	1	6	2	1	5	2	-	1	-	-	-	-	-	-	-
WPP - Income Generation (May 2023)	Moderate / Moderate	-	1	2	-	-	2	-	-	-	-	-	-	-	1	-
		<b>6</b>	<b>45</b>	<b>21</b>	<b>5</b>	<b>21</b>	<b>15</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3</b>	<b>-</b>	<b>-</b>	<b>9</b>	<b>-</b>
			<b>72</b>			<b>41</b>			<b>-</b>			<b>3</b>			<b>9</b>	

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

Audit	Assurance Level	Total Number of Audit Actions			Implemented			Partly Implemented			Outstanding Past Due Date			Due Date Not Reached		
		Status			Status			Status			Status					
		H	M	L	H	M	L	H	M	L	H	M	L	H	M	L
Little Bloxwich CoE Primary School (July 2023)	Substantial	-	1	2	-	-	2	-	-	-	-	-	-	-	1	-
Christ Church CoE Primary School (July 2023)	Moderate	-	3	4	-	-	4	-	-	-	-	-	-	3	-	
Radley Primary School (July 2023)	Moderate	-	4	-	-	1	-	-	-	-	-	-	-	3	-	
Elmore Green (Dec 2023)	Moderate	-	3	1	-	-	1	-	-	-	-	-	-	3	-	
Manor Primary (Sept 2023)	Moderate	-	2	1	-	-	1	-	-	-	-	-	-	2	-	
New Invention Infants (Nov 2023)	Moderate	-	2	3	-	1	3	-	-	-	-	-	-	1	-	
St Patricks Catholic Primary (Dec 2023)	Moderate	-	2	4	-	1	4	-	-	-	-	-	-	1	-	
Sunshine Nursery & Infants (Oct 2023)	Substantial	-	1	1	-	-	1	-	-	-	-	-	-	1	-	
Walsall Wood Primary (Nov 2023)	Substantial	-	1	3	-	-	3	-	-	-	-	-	-	1	-	
Lighthouse Federation (Jan 2024)	Moderate	-	2	2	-	-	2	-	-	-	-	-	-	2	-	
Whitehall Junior	Substantial	-	1	2	-	-	2	-	-	-	-	-	-	1	-	
			<b>22</b>	<b>23</b>		<b>3</b>	<b>23</b>									
			<b>45</b>			<b>26</b>		<b>-</b>		<b>-</b>		<b>19</b>				



## Section 04 - 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.

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