



Walsall Council
Audit Committee – 25 September 2024
Internal Audit Progress Report

Date Prepared: September 2024

Strictly private and confidential

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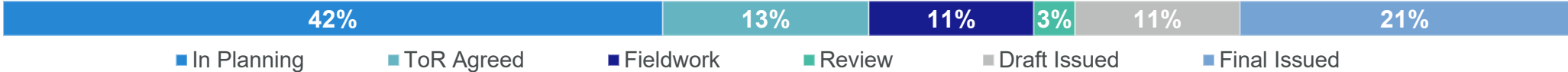
Disclaimer


This report (“Report”) was prepared by Forvis 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.

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1. Snapshot of Internal Audit Activity

Below is a snapshot of the current position of the delivery of the 2024/25 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

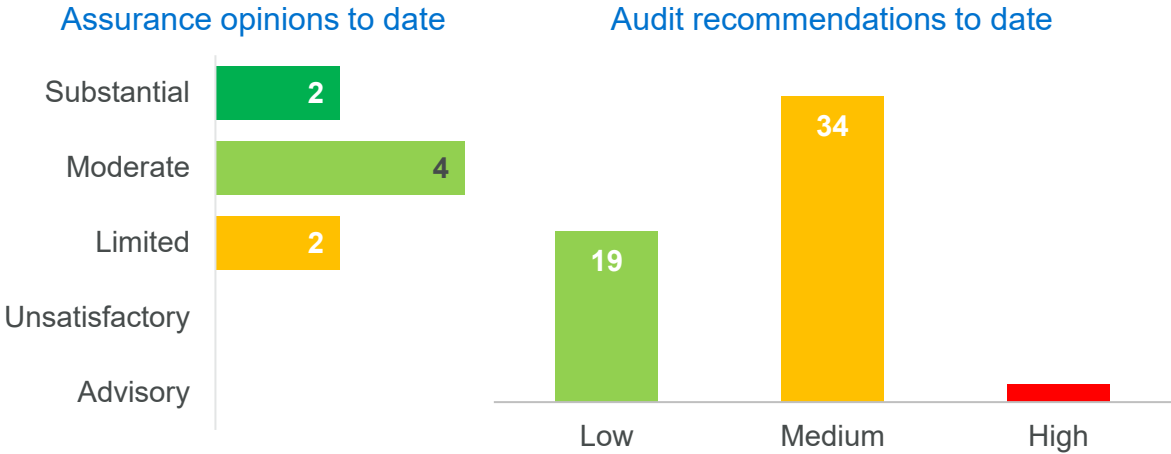
We have issued the following 2024/25 Final Reports since the last meeting of the Audit Committee:

- St Peter’s Primary School
- King’s Federation
- St Francis Catholic Primary School
- Abbey Primary School
- King Charles Primary School

We have issued the following 2024/25 Draft Report since the last meeting of the Audit Committee:

- Bereavement Services
- St Mary of the Angels Catholic Primary School
- Bluecoat Federation
- St Joseph’s Primary School

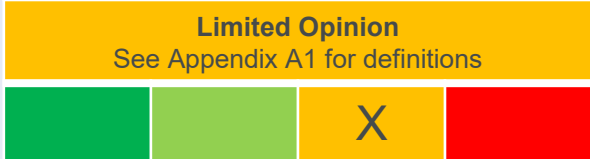
An overview of the Internal Audit Plan can be found in Section 3.



2. Latest Reports Issued – Summary of Findings

Since our last update, we have issued our final report relating to our review of St Peter’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													
<p>Why the Audit is in your 2024/25 Plan provide the S151 Officer with assurance over the standards of governance, financial management, and regularity and propriety of spend within the school.</p>													
Summary of our opinion													
	Summary of Recommendations												
	<table border="1"> <tr> <td>High Priority</td> <td>-</td> </tr> <tr> <td>Medium Priority</td> <td>8</td> </tr> <tr> <td>Low Priority</td> <td>2</td> </tr> </table>	High Priority	-	Medium Priority	8	Low Priority	2	<table border="1"> <tr> <td>Actions agreed by you</td> <td>100%</td> </tr> <tr> <td>High Priority completion</td> <td>N/A</td> </tr> <tr> <td>Overall completion</td> <td>July 2024</td> </tr> </table>	Actions agreed by you	100%	High Priority completion	N/A	Overall completion
High Priority	-												
Medium Priority	8												
Low Priority	2												
Actions agreed by you	100%												
High Priority completion	N/A												
Overall completion	July 2024												
Summary of findings													
<p>Examples of good practice</p> <ul style="list-style-type: none"> ✓ The Governing Body meets on a termly basis. ✓ Governors had a DBS and a Section 128 check completed. ✓ Whistleblowing policy in place. 	<p>Highest Priority Findings</p> <ul style="list-style-type: none"> • The school business manager did not have a declaration of interest completed. • Budget monitoring reports should be made available to governors at least six times a year. • Payments that are above the Headteacher’s expenditure limit need to be approved by the Governing Body. For a tender of service above £10,000, at least two quotations should be obtained. 	<p>Key root causes</p> <ul style="list-style-type: none"> • Unaware of those with financial interests requiring declarations of interest. • Officers were not aware that the monitoring reports should be made available to governors at least six times a year. • The former Headteacher at the school wanted a particular provider for IT services. 											

2. Latest Reports Issued – Summary of Findings

Since our last update, we have issued our final report relating to our review of Kings Federation. 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													
<p>Why the Audit is in your 2024/25 Plan provide the S151 Officer with assurance over the standards of governance, financial management, and regularity and propriety of spend within the school.</p>													
Summary of our opinion													
<div style="background-color: #008000; color: white; padding: 5px; text-align: center;"> Substantial Opinion See Appendix A1 for definitions </div> <div style="display: flex; justify-content: space-around; margin-top: 5px;"> <div style="background-color: #008000; width: 20px; height: 20px; display: flex; align-items: center; justify-content: center; color: white; font-size: 18px;">X</div> <div style="background-color: #90EE90; width: 20px; height: 20px;"></div> <div style="background-color: #FFD700; width: 20px; height: 20px;"></div> <div style="background-color: #FF0000; width: 20px; height: 20px;"></div> </div>		Summary of Recommendations											
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High Priority	-												
Medium Priority	1												
Low Priority	-												
Actions agreed by you	100%												
High Priority completion	N/A												
Overall completion	October 2024												
Summary of findings													
<p>Examples of good practice</p> <ul style="list-style-type: none"> ✓ The governance structure is in accordance with the signed Instrument of Government. ✓ Monthly budget monitoring is undertaken. ✓ The Annual Review of Membership and Terms of Reference of Committees was approved by the Federation Board on 02/10/2023. 		<p>Highest Priority Findings (Low)</p> <ul style="list-style-type: none"> • Not all relevant compliance checks have been completed and uploaded onto Governor Hub. 	<p>Key root causes</p> <ul style="list-style-type: none"> • Training has not been provided to governors to make them aware of the requirement to upload documentation onto the Hub. 										

2. Latest Reports Issued – Summary of Findings

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

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Audit rationale								
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Actions agreed by you	100%							
High Priority completion	N/A							
Overall completion	October 2024							
Summary of findings								
<p>Examples of good practice</p> <ul style="list-style-type: none"> ✓ Review of Full Governing Body (FGB) minutes from the previous 12 months confirm that they have met on an at least termly basis, with at least 50% of Governors in attendance. ✓ We confirmed for a sample of five overtime claims that claim forms were authorised by an appropriate officer. 	<p>Highest Priority Findings</p> <ul style="list-style-type: none"> • Non-compliance with Walsall Council Contract Rules. • Lack of segregation of duties when counting cash. • Pecuniary interests of Governing Body members not available on the school website. • Review of IT Asset register not carried out annually. 	<p>Key root causes</p> <ul style="list-style-type: none"> • Lack of oversight. • Informal review culture. • Misunderstanding of statutory legislation. • Informal review culture 						

2. Latest Reports Issued – Summary of Findings

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

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Audit rationale								
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Overall completion	March 2025							
Summary of findings								
<p>Examples of good practice</p> <ul style="list-style-type: none"> ✓ A sample of 10 payments under £10,000 illustrated all were in accordance with financial procedures. ✓ The Governing Body meets at least termly. ✓ There is a Whistleblowing policy in place. 	<p>Highest Priority Findings</p> <ul style="list-style-type: none"> • SBM review of payroll reports identified a member of staff who had been underpaid. • Declarations of Pecuniary interests for Governing Body members had not been completed • Review of Asset register not carried out annually. • Non-compliance with Walsall Council Contract Rules. 	<p>Key root causes</p> <ul style="list-style-type: none"> • Staff absence form had not been correctly completed due to lack of training regarding sickness absence processes. • Lack of follow up. • Resource capacity • Lack of training. 						

2. Latest Reports Issued – Summary of Findings

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

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Audit rationale								
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Actions agreed by you	100%							
High Priority completion	N/A							
Overall completion	October 2024							
Summary of findings								
<p>Examples of good practice</p> <ul style="list-style-type: none"> ✓ A sample of 10 payments under £10,000 illustrated all were in accordance with financial procedures. ✓ The Governing Body meets at least termly. ✓ There is a Whistleblowing policy in place. 	<p>Highest Priority Findings</p> <ul style="list-style-type: none"> • There are school meal outstanding debts for children and staff. • There are discrepancies in the reconciliations for the LMS account. 	<p>Key root causes</p> <ul style="list-style-type: none"> • There is not a policy in place for school meal arrears. • Income has been credited to the LMS account in error. 						

3. Overview of Internal Audit Plan 2024/25

The table below lists the status of all reviews within the 2024/25 Plan.

Review	Original Days	Revised Days	Status	Report Date	Start Date	AC	Assurance Level	Total	High	Medium	Low
New Invention Junior School	6	6	Final Report	June 2024	April 2024	June 2024	Moderate	6	-	2	4
Short Heath Junior Federation	12	12	Final Report	June 2024	April 2024	June 2024	Limited	18	2	12	4
Castlefort JMI School	6	6	Final Report	June 2024	April 2024	June 2024	Substantial	3	-	1	2
St Peter's Catholic Primary School	6	6	Final Report	July 2024	May 2024	September 2024	Limited	10	-	8	2
Bereavement Services	12	12	Draft Report	September 2024	May 2024			-	-	-	-
Kings Federation	10	10	Final Report	September 2024	May 2024	September 2024	Substantial	1	-	1	-
St Francis Catholic Primary School	6	6	Final Report	July 2024	June 2024	September 2024	Moderate	9	-	4	5
Abbey Primary School	6	6	Final Report	July 2024	June 2024	September 2024	Moderate	5	-	4	1
St Mary of the Angels Catholic Primary School	6	6	Draft Report	July 2024	June 2024						
Blue Coat Federation	12	12	Draft Report	July 2024	June 2024						
Whitehall Infant School	6	6	Fieldwork		June 2024						
Totals	88	88					Totals	52	2	32	18

Overview of Internal Audit Plan 2024/25 continued

The table below lists the status of all reviews within the 2024/25 Plan.

Review	Original Days	Revised Days	Status	Report Date	Start Date	AC	Assurance Level	Total	High	Medium	Low
St Joseph's Catholic Primary School	6	6	Draft Report	July 2024	July 2024			-	-	-	-
King Charles Primary School	6	6	Final Report	September 2024	July 2024	September 2024	Moderate	3	-	2	1
ASC Provider – Quality& Fees	10	10	Planning		July 2024			-	-	-	-
St Anne's Catholic Primary School	6	6	ToR Issued		September 2024			-	-	-	-
Pool Hayes Primary School	6	6	ToR Issued		November 2024			-	-	-	-
Transition & Leaving Care Service	10	10	Fieldwork		July 2024			-	-	-	-
Capital Programme – Temporary Accommodation	10	10	Planning		March 2025			-	-	-	-
Communication Strategy	10	10	Planning		October 2024			-	-	-	-
Council Tax/NNDR	15	15	Fieldwork		September 2024			-	-	-	-
Emergency Planning	10	10	Planning		October 2024			-	-	-	-
Housing Benefit & Local Council Tax Support	10	10	In Review		August 2024			-	-	-	-
Totals	99	99					Totals	3	-	2	1

Overview of Internal Audit Plan 2024/25 continued

The table below lists the status of all reviews within the 2024/25 Plan.

Review	Original Days	Revised Days	Status	Report Date	Start Date	AC	Assurance Level	Total	High	Medium	Low
Leisure Services	15	15	Planning		October 2024			-	-	-	-
Walsall & Bloxwich Town Deal	15	15	ToR Issued		September 2024			-	-	-	-
School Non-Attendance Penalties	10	10	Planning		October 2024			-	-	-	-
Accounts Payable	10	10	Planning		December 2024			-	-	-	-
Accounts Receivable	10	10	Planning		December 2024			-	-	-	-
Agency Staff Contract	12	12	ToR Issued		November 2024			-	-	-	-
Budgetary Control	10	10	Planning		November 2024			-	-	-	-
Illicit Tobacco & Vapes	10	10	Planning		October 2024			-	-	-	-
Main Accounting	10	10	Planning		October 2024			-	-	-	-
Contract Management	10	10	Planning		February 2025			-	-	-	-
Organisational Development Strategy	10	10	Planning		January 2025			-	-	-	-
Totals	122	122					Totals	-	-	-	-

Overview of Internal Audit Plan 2024/25 continued

The table below lists the status of all reviews within the 2024/25 Plan.

Review	Original Days	Revised Days	Status	Report Date	Start Date	AC	Assurance Level	Total	High	Medium	Low
Pathway to Independence	10	10	Planning		January 2025			-	-	-	-
Payroll & Pensions Admin	10	10	Planning		January 2025			-	-	-	-
Treasury Management	10	10	Planning		February 2025			-	-	-	-
Apprenticeships	10	10	Fieldwork		August 2024			-	-	-	-
IT Audits – To be confirmed	25	25	Planning		TBC			-	-	-	-
Totals	65	65					Totals	-	-	-	-

4. Follow Up of Recommendations

The table below highlights the number of recommendations raised in the final reports for 2021/22, 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	%
2021/22	213	213	100%	213	100%
2022/23	206	198	96%	206	100%
2023/24	125	108	86%	109	87%
2024/25	55	-		-	

The table below highlights outstanding high priority recommendations

Year	Partly implemented	Not implemented / Not Followed up	Not yet due	Superseded
2022/23	1			
2023/24			3	
2024/25			2	

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

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

Audit	Assurance Level	Total Number of Audit Actions			Status												
		H	M	L	Implemented			Partly Implemented			Outstanding Past Due Date			Due Date Not Reached			
Children's Services / IFM School Capital (May 2022)	Moderate / Moderate	-	3	1	-	3	1	-	-	-	-	-	-	-	-	-	-
Commissioning Strategy (Jun 2022)	Moderate / Limited	1	4	-	1	4	-	-	-	-	-	-	-	-	-	-	-
		1	7	1	1	7	1	-	-	-	-	-	-	-	-	-	-
			9			9											

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

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 Leaf Centre (Nov 2022)	Moderate / Moderate	-	5	1	-	4	1	-	1	-	-	-	-	-	-	-
Climate Emergency Action Plan (Mar 2023)	Limited / Moderate	-	6	2	-	1	2	-	5	-	-	-	-	-	-	-
WPP - Income Generation (May 2023) due December 2024	Moderate / Moderate	-	1	2	-	-	2	-	1	-	-	-	-	-	-	-
ASC Continuous Improvement Programme	Limited / Limited	1	5	1	-	5	1	1	-	-	-	-	-	-	-	-
Cross Council Collaboration for Savings Plans	Limited / Limited	1	1	4	1	1	4	-	-	-	-	-	-	-	-	-
		2	18	10	1	11	10	1	7	-	-	-	-	-	-	-
			30			22			8		-			-		

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		
		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	-	1	2	-	-	-	-	-	-	-	-	-
Christ Church CoE Primary School (July 2023)	Moderate	-	3	4	-	3	4	-	-	-	-	-	-	-	-	
Radley Primary School (July 2023) due 31st October 2024	Moderate	-	4	-	-	3	-	-	1	-	-	-	-	-	-	
St Patricks Catholic Primary (Dec 2023) due 31st October 2024	Moderate	-	2	4	-	1	4	-	-	-	-	1	-	-	-	
Housing Benefits & CTR	Moderate	-	2	-	-	2	-	-	-	-	-	-	-	-	-	
Council Tax & NNDR	Moderate	-	4	1	-	4	1	-	-	-	-	-	-	-	-	
Lighthouse Federation (Jan 2024)	Moderate	-	2	2	-	2	2	-	-	-	-	-	-	-	-	
Main Accounting (Feb 2024)	Substantial	-	1	2	-	1	2	-	-	-	-	-	-	-	-	
Workforce Strategy (April 2024)	Moderate	-	2	-	-	-	-	-	-	-	-	-	-	2	-	
Planning & Building Control (April 2024)	Limited	1	4	-	-	-	-	-	-	-	-	-	-	1	4	
Key Security Controls (IT) (June 2024)	Limited	2	5	2	-	-	2	-	-	-	-	-	-	2	5	
		3	30	17	-	17	17	-	1	-	-	1	-	3	11	
			50			34			1			1			14	

05. Thought Leadership – Beyond efficiency: what’s left for local government?

The Local Government Association has found that councils across England are forecast to run a collective funding deficit of £4bn over the next two years and that “easy savings have long since gone”. Forvis Mazars, in partnership with Surveys in Public Sector, has conducted an in-depth study of local authorities nationwide to understand the approaches to financial sustainability and risk and the likelihood that they are effective.

Key findings from the survey

1. Financial sustainability is fraught with few efficiencies left to be found
2. Local authorities remain divided on organisational culture and risk
3. Digitalisation is ongoing but the time for transformation is now

Councils should not lose sight of long-term goals, such as social housing provision and sustainability as they address immediate issues relating to the scarcity of resources and financial pressures. We found that workplace culture placed low (16%) on our list of risks that respondents cited, despite recruitment and retention (58%), being the second highest risk. Given that employee morale, burnout and siloed mentalities are all intrinsically linked to workforce retention, culture must factor into any conversations on recruitment going forward.

[Download the full report here](#)

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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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