



Walsall Council

Audit Committee – 9 April 2024 Internal Audit Progress Report

Date Prepared: March 2024

mazars

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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.


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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

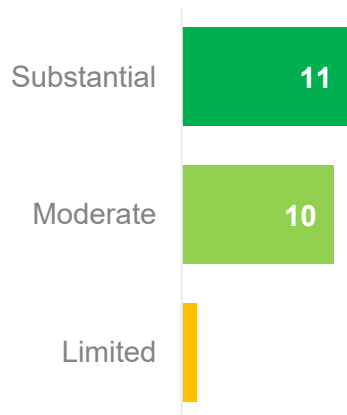
RAG status of delivery of plan to timetable

On Track

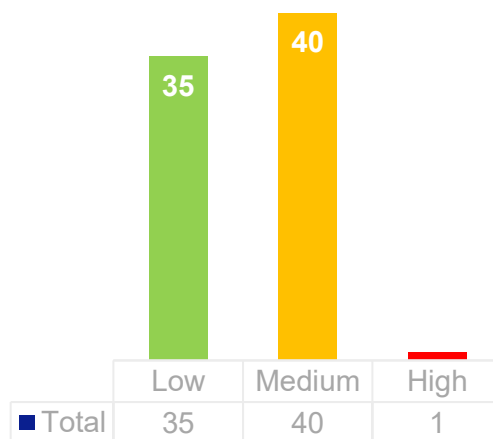
We have issued the following 2023/24 Draft Reports since the last meeting of the Audit Committee:

- Workforce Strategy
- Adult Social Care Charging Policy
- Planning and Building Control

Assurance opinions to date



Audit recommendations to date



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	In Review				-	-	-	-
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	In Review				-	-	-	-
Payroll & Pensions Administration	10	In Review				-	-	-	-
Planning & Building Control	10	Draft Report				-	-	-	-
Cultural Services	12	Draft Report				-	-	-	-
Night Time Economy	12	Fieldwork				-	-	-	-
Workforce Strategy	10	Draft Report				-	-	-	-
One Source Self-Service Compliance	10	In Review				-	-	-	-
Supporting Families	10	Complete	N/A			-	-	-	-
Lighthouse Federation	10	Final Report	Feb-24	Feb-24	Moderate	4	-	2	2
Family Hubs	10	Complete	N/A			-	-	-	-
Early Intervention	13	Fieldwork				-	-	-	-



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	Fieldwork				-	-	-	-
OCR - End to End Process	10	Fieldwork				-	-	-	-
ASC Charging Policy - End to End Process	15	Draft Report				-	-	-	-
Grant Sign-Off Work	22	Complete	N/A			-	-	-	-
ICT	25	In Review				-	-	-	-
Governance and Risk Management	30	Ongoing	N/A			-	-	-	-
National Fraud Initiative	10	Complete	N/A			-	-	-	-



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
Totals	426				Totals	73	1	39	33

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 2023/24 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	%
2021/22	214	208	97%	210	98%
2022/23	206	195	95%	196	95%
2023/24	76	62	82%	63	83%

The table below highlights outstanding high priority actions:

Year	Partly implemented	Not implemented / Not Followed up	Not yet due	Superseded
2022/23	2			

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

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
Children's Services / IFM School Capital (May 2022)	Moderate / Moderate	-	3	1	-	2	1	-	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	-	-	-	-
		1	10	2	1	4	2	-	2	-	-	4	-	-	-	-
		13			7			2			4			-		

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	-	-	-	-
Cadmus Family of Schools (Apr 2023)	Limited / Limited	4	6	-	4	5	-	-	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	-	-
WPP - Income Generation (May 2023)	Moderate / Moderate	-	1	2	-	-	2	-	-	-	-	-	-	1	-	-
		5	27	8	5	16	8	-	1	-	-	1	-	-	9	-
			40			29			1			1			9	

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	-	
St Patricks Catholic Primary (Dec 2023)	Moderate	-	2	4	-	1	4	-	-	-	-	-	-	1	-	
Housing Benefits & CTR	Moderate	-	2	-	-	1	-	-	1	-	-	-	-	-	-	
Council Tax & NNDR	Moderate	-	4	1	-	1	1	-	-	-	-	-	-	3	-	
Lighthouse Federation (Jan 2024)	Moderate	-	2	2	-	-	2	-	-	-	-	-	-	2	-	
			18	13		4	13		1							
			31			17			1			-		13		

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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