

Report to Audit Committee

Q2 2025/26 Audit Opinion Reports with Weak or Limited assurance opinions

Portfolio Holder: Councillor Abdul Jabbar MBE, Deputy Leader and Cabinet Member for Finance, Corporate Services & Sustainability

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Reason for Decision

The Audit Committee's Terms of Reference state that:

4.4.2 The Audit Committee shall:

- a) be responsible for oversight of the Council's Internal Audit arrangements and will;***
- (ii) review summary findings and the main issues arising from internal audit reports and seek assurance that management action has been taken where necessary;***

This report provides Members with details of those opinion reports with Weak or Limited assurance opinions issued / followed up in Q2 of the 2025/26 financial year. This report, in combination with:

- Quarterly progress reports on Internal Audit progress.
- The Head of Audit and Counter Fraud's Annual Report and Opinion for the year 2025/26.

Assists the Committee in discharging its responsibilities as set out in the Audit Committee's Terms of Reference, which form part of the Council's Constitution.

Executive Summary

At the Audit Committee meeting of 23rd March 2025, Members requested further details of those reports receiving Weak or Limited assurance opinions for further scrutiny by the Committee.

The reports reproduced in the attached appendix has been edited to remove the following in line with Data Protection and Confidentiality requirements in order to protect the Council, it's staff, partners, contractors and clients from potential harm.

- Personal details of staff graded below Head of Service level.
- Personal details of clients and service users which may be used to identify them in contravention of the requirements of the Data Protection Act.
- Details relating to contractual arrangements with the Council's partners and providers.

With the exception of the removal of personal details of staff graded below Head of Service, the details removed relate to examples cited in the body of the reports intended to illustrate and support the recommendations made to Service Departments.

Removal of these details does not affect the findings or recommendations contained in the attached reports, and these are reproduced in full.

IT related reports are included in the private part of the agenda due to the risk presented by dissemination of the information in connection with the weaknesses in internal control identified within these reports which could be used to enable more effective fraud, theft, or other forms of harm or disruption to the Council, its staff, its partners, contractors or service users.

The reports attached as appendices are:

Appendix 1 - Children's Services Complaints

Appendix 2 – Payment Card Industry Data Security Standard (PCI-DSS) Compliance

Recommendation

Members are requested to consider the Audit Reports reproduced in the attached appendices.
