Oldham Council

# Report to Audit Committee

**Date: 22 July 2026**

## Subject:
Payroll Audit Action Plan 25/26 Progress

**For Information**

## Report of:
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## Sign-off:
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Assistant Director of Workforce & Organisational Culture

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## 1. Introduction

1.1. This paper gives an update against actions as included in the Payroll Audit Report 24/25 and the HR & OD ReBuild Recovery Plan launched in September 2025.

## 2. Background

2.1. The Payroll service at Oldham Council has several, long-standing identified issues, which has led to it being classified as "*Inadequate/Limited Assurance*" by Internal Audit for a number of years.

2.2. The service provides a wide ranging and complex service across the borough. It provides a full range of Payroll and Pension service to Oldham Council. It also provides Payroll services to several schools and additional providers in the area, including Miocare Group Limited.

2.3. Since the last Audit Committee, the 25/26 Payroll Audit has taken place, therefore this report focused on completion of some actions from 24/25 and progress against new actions from 25/26

2.4. As reported previously, the HR & OD ReBuild Recovery Plan had been drafted in partnership with the senior HR & OD team. This is a 12-month plan focused on ensuring compliant and resilient services across the HR team. It is acknowledged that improvements will take longer than 12 months to develop and embed, so further plans will need to be developed.

2.5. The Payroll FFS report for 25/26 reported Limited Assurance, as predicted at the last Audit Committee, as the HR & OD ReBuild Plan did not launch until September 2025. However, the report noted "*Progress has been made over the last six months to address the actions set out in the Service's improvement plan (including staff development and training), and previous audit recommendations, and staff have now been recruited to key posts within the service*

## 3. Progress against 24/25 Action Plan

3.1. Several actions brought forward from 24/25 were complete but had been completed towards the end of the 24/25 reference period and therefore have remained as live actions in the 25/26 Action Plan to ensure continued focus and impact.

3.2. Four recommendations from the 24/25 Action Plan were not brought forward as appropriate action and evidence was available to evidence completion.

3.3. Other recommendations have been brought forward to the 25/26 Audit action plan, as outlined below.

## 4. Progress against the 25/26 Action Plan

4.1. There were six recommendations brought forward from 2024/25 action plan. Five of these are marked as complete but remain live actions as they were completed towards the end of the 25/26 reference period, or outside it (e.g. January 2026.)

4.2. The remaining action is on track for completion as per agreed deadline.

4.3. There were seven new recommendations. Four are classed as complete following focused work over the past 3 months, some subject to monthly review.

4.4. The remaining three are underway and reviewed regularly through the internal HR compliance framework.

## 5. Conclusion

5.1. Fulfilling action as outlined in the Payroll Audit action plan has now commenced at pace. Improvement will take time and consistent focus. It remains one of the highest priorities for the HR & OD service.

5.2. Several actions will require ongoing oversight and local audit, which is part of our next phase of our ReBuild plan.

5.3. The Audit Committee is asked to note and acknowledge the above.