Oldham Council

Report to Audit Committee

Q4 2024/25 & Q1 2025/26 Audit Opinion Reports with Weak and Limited assurance opinions

Portfolio Holder: To be confirmed

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22 July 2026

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 in Q4 2024/25 and Q1 2025/26. This report, in combination with:

- Quarterly progress report 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 appendices have 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.

The reports attached as appendices are:

Appendix 1 – Home to School Transport Review
Appendix 2 – Fostering Service Review
Appendix 3 – Oldham Total Care
Appendix 4 – Expenses, Travel and Subsistence Allowance Review
Appendix 5 - 2025/26 Debt Recovery FFS Review
Appendix 6 - 2025/26 Payroll FFS Review
Appendix 7 - 2025/26 Children's Social Care FFS Review

Recommendation

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