Report to Audit Committee

Progress update on Audit Opinion Reports contributing to the 2024/25 Limited Assurance Annual Audit Opinion

Portfolio Holder: To be confirmed

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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 an update on progress against the action plans and recommendations contained within those audit opinion reports contributing towards the 2024/25 annual audit opinion of Limited Assurance. This report, in combination with:

- Progress reports on Internal Audit progress.
- The Head of Audit and Counter Fraud's Annual Report and Opinion for the year 2024/25.

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 July 2025, Members were presented with the Head of Audit and Counter Fraud's Annual Report and Opinion for 2024/25. This report made reference to a number of individual audit reports for that year which, in combination, contributed towards the overall Annual Audit Opinion that the systems of Governance and Internal Control in place during 2024/25 provided Limited Assurance to the Council that they were effective in assisting the Authority to achieve its organisational goals and objectives.

The attached appendices are provided to update Members on progress against the action plans and recommendations arising from these reports. The 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.

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

The IT related appendix is included in the private part of the agenda (item 19), 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 appendices attached to the report included:

Appendix 1a - Summary of progress on audit report recommendations
Since the submission of previous progress report to this committee, in March 2026, the Internal Audit Service had now completed follow up work in a number of areas. Some of our follow up work has resulted in improved (Reasonable) audit opinions in connection with Adult Social Care Residential and Home care reports, Delegated Decision Reporting, and the Disciplinary aspects of the Recruitment and Discipline review. Where the Internal Audit Service had concluded that governance and internal control had improved in these areas to a Reasonable standard, they had removed these reports from the attached updates.

Where the Internal Audit Service had re-visited the areas contained in previous update reports and found that assurance remained Limited, the reports on Payroll, Debt Recovery and Children's Services had been reproduced in full, on the agenda.

Regarding those areas that had not yet completed follow up work, namely Corporate Performance Management, the Council's Contracts Register and the Recruitment aspects of our Recruitment and Discipline review, and IT related reviews, progress reports by the Services concerned remained attached.

Of the 42 recommendations contained in the appendices attached to the submitted report, 34 recommendations were self-reported by Management as complete and eight recommendations were self-reported by Management as being in-progress.

Resolved: