

Title of Report	UPDATE ON ACTION PLAN IN RESPONSE TO ANNUAL INTERNAL AUDIT OPINION 2022/23	
Presented by	Paul Stone Director of Resources	
Background Papers	Management Response to Internal Audit Opinion 2022/23 – Audit & Governance Committee 26 July 2023 NORTH WEST LEICESTERSHIRE DISTRICT COUNCIL NORTH WEST LEICESTERSHIRE DISTRICT COUNCIL	Public Report: Yes
Financial Implications	There are no direct financial implications to be considered.	
	Signed off by the Section 151 Officer: yes	
Legal Implications	There are no direct legal implications arising from this report.	
	Signed off by the Monitoring Officer: yes	
Staffing and Corporate Implications	There are no direct staffing or corporate implications arising from this report.	
	Signed off by the Head of Paid Service: yes	
Purpose of Report	This report provides an update on the findings of the Management Response to the Internal Audit Opinion 2022/23.	
Recommendations	THAT THE COMMITTEE NOTES AND COMMENTS ON THE PROGRESS AGAINST THE ACTIONS AGREED IN RESPONSE TO THE ANNUAL INTERNAL AUDIT OPINION 2022/23.	

1.0 BACKGROUND

- 1.1 In accordance with the Public Sector Internal Audit Standards (PSIA) the Chief Audit Executive (the Internal Audit Manager at North West Leicestershire District Council) is required to produce an annual report. The report for the financial year 2022/23 was considered by the Audit and Governance Committee at its meetings on 26 July 2023 alongside details of the management response and action plan.

- 1.2 The Opinion describes the overall adequacy and effectiveness of the organisation’s framework of governance, risk management and control. The Internal Audit Annual Opinion for 2022/23 is “Limited Assurance”.
- 1.3 It was recognised that the level of assurance is not acceptable and that improvements were required. Therefore, an Action Plan was developed to address the concerns and issues raised.

2.0 UPDATES TO THE ACTION PLAN

- 2.1 In response to the Opinion and recognising the context within which the Opinion has been determined, the Corporate Leadership Team is progressing a number of key actions. It was agreed at the Audit and Governance meeting on 26 July 2023 that status updates would be presented to future committee meetings.
- 2.2 A copy of the Action Plan and progress to date is presented at Appendix 1.

Policies and other considerations, as appropriate	
Council Priorities:	The priorities are: Planning and regeneration Clean, green and Zero Carbon Communities and Housing A well-run council
Policy Considerations:	Not applicable.
Safeguarding:	Not applicable.
Equalities/Diversity:	Not applicable.
Customer Impact:	Not applicable.
Economic and Social Impact:	Not applicable.
Environment, Climate Change and Zero Carbon	Not applicable.
Consultation/Community/Tenant Engagement:	In developing the Action Plan there has been extensive engagement with statutory officers, the Corporate Leadership Team and the Internal Audit Manager.
Risks:	The Council’s governance arrangements are a critical part of its operations to ensure decision making is robust and effective. Internal audit is an important part of these governance arrangements. There are a number of risks to the Council if it does not have a properly functioning internal audit function. These potential risks include reputation,

	poor decision making, fraud, lack of control and inadequate assurance.
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