

NORTH WEST LEICESTERSHIRE DISTRICT COUNCIL

AUDIT AND GOVERNANCE COMMITTEE – WEDNESDAY, 23
APRIL 2025



Title of Report	UPDATE ON ACTION PLAN IN RESPONSE TO ANNUAL AUDIT OPINION 2023/24	
Presented by	Paul Stone Director of Resources	
Background Papers	NORTH WEST LEICESTERSHIRE DISTRICT COUNCIL	Public Report: Yes
Financial Implications	There are no financial implications to be considered	
	Signed off by the Section 151 Officer: yes	
Legal Implications	There are no legal implications to be considered	
	Signed off by the Monitoring Officer: yes	
Staffing and Corporate Implications	There are no staffing and corporate implications to be considered	
	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 2023/24.	
Recommendations	THAT THE COMMITTEE NOTES THE PROGRESS AGAINST THE ACTIONS AGREED IN RESPONSE TO THE ANNUAL INTERNAL AUDIT OPINION 2023/24.	

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 2023/24 was considered by the Audit and Governance Committee at its meeting on 7 August 2024 alongside details of the management response and action plan.
- 1.2 The Opinion described the overall adequacy and effectiveness of the organisation's framework of governance, risk management and control. The Internal Audit Annual Opinion for 2023/24 was "Limited Assurance".

- 1.3 This was the second consecutive year that the Council had received a limited assurance opinion and 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 7 August 2024 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 One.

Policies and other considerations, as appropriate	
Council Priorities:	- A Well-Run Council
Policy Considerations:	None.
Safeguarding:	None.
Equalities/Diversity:	None
Customer Impact:	None.
Economic and Social Impact:	None.
Environment, Climate Change and Zero Carbon	None.
Consultation/Community/Tenant Engagement:	None.
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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