



# Hinckley & Bosworth Borough Council

## Audit Committee Internal Audit Progress Report

Prepared by: Mazars LLP  
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# 01 Snapshot of Internal Audit Activity

Below is a snapshot of the current position of the delivery of the 2022/23 Internal Audit Plan.



**AC decisions needed**

- Note the progress being reported and consider final reports included separately in the paper pack.

**RAG status of delivery of plan to timetable**

## On track

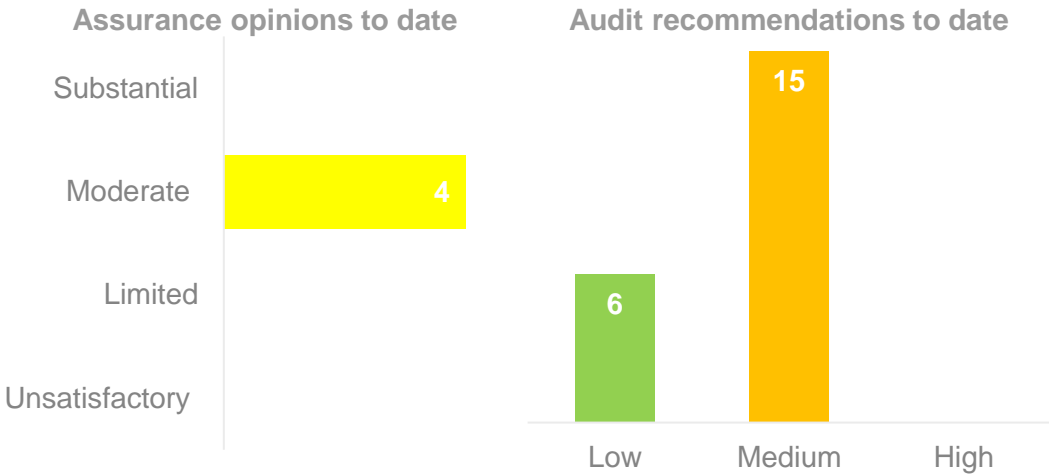
**Key updates**

All the remaining Q4 audits have now been complete, however a follow up audit is still to be arranged. The plan will be completed by end of April 2024, upon the completion of the Follow Up review.

Since the last Audit Committee meeting in January 2024, we have issued and finalised the report for the Accounts Receivable, and Statutory Property Compliance audits, and the DEFRA grant sign off was completed. The Procurement audit has been complete, and a final report has been issued.

The Section 106 planning audit remain in draft stage awaiting management response.

[An overview of the Internal Audit Plan can be found in Section 02.](#)





## 02 Summary of the 2022/23 Internal Audit Plan

The table below lists the 2022/23 Internal Audit Plan and a status summary for all reviews. The plan will be completed by the end of April 2024, instead of March 2024 due to the follow up audit which is still to take place.

Fieldwork dates	Audit Area / Activity	Planned Days	Actual Days	Status	Assurance Level	Total	Findings		
							H	M	L
August 2023	Accounts Receivable	8	8	Final Report	Moderate	2	-	1	1
August 2023	Procurement	12	12	Final Report	Moderate	6	-	4	2
	IT Audit	10	-		N/A				
February 2023	Commercial Asset Management	10	10	Final Report	Moderate	6	-	3	3
June 2023	Statutory Property Compliance	15	14.5	Final Report	Moderate	7	-	7	-
March 2023	Section 106 Planning	10	9	Draft Report	Moderate	4	-	2	2
	Follow up	3	-			-	-	-	-
	Management	9	-	N/A					
	Biodiversity Net Gain Grant	3	3	N/A					
	DEFRA Grant	1	1						
<b>Totals</b>						<b>25</b>	<b>-</b>	<b>17</b>	<b>8</b>



# 03 Thought Leadership

Against a backdrop of unprecedented strike action and a poor public perception, the recruitment and retention of public and social sector employees has become increasingly challenging. With approximately six million public and social sector employees delivering essential services, decades of accumulated knowledge and experience are at risk of being lost, threatening the function of fundamental community services.

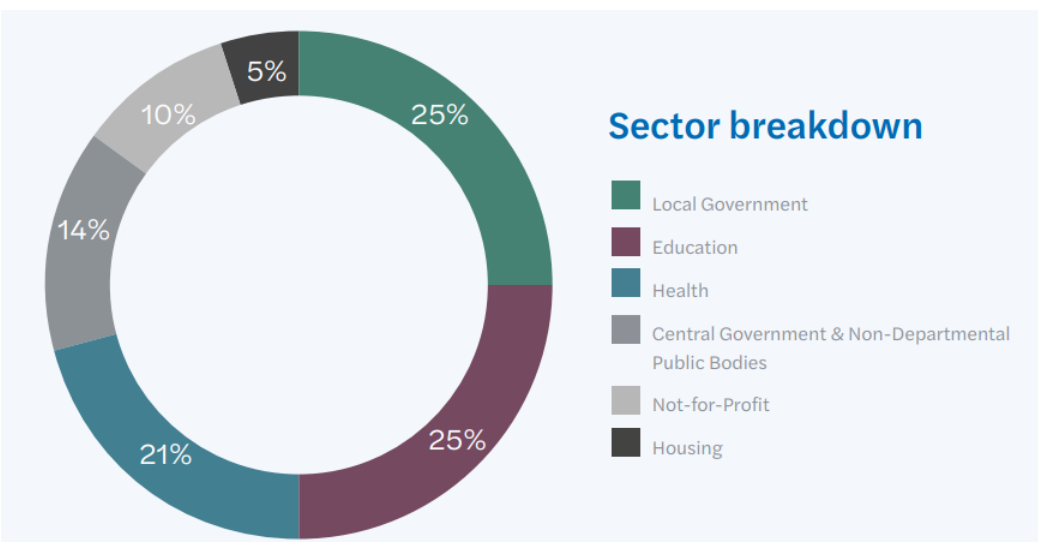
## Survey methodology and breakdown

A survey to measure recruitment and retention challenges for the public & social sector was conducted by Surveys in Public Sector in partnership with Mazars. The consultation period ran from Tuesday 16th May 2023 to Wednesday 28th June 2023. A total of 173 individuals from 169 unique organisations participated in the survey, representing a broad cross-section of job functions across the UK public sector.

All survey participants have received a complimentary copy of the key findings report. There was no inducement to take part in our research project, and Mazars was not introduced as the survey partner.

The results discussed throughout our report are based on those who fully completed the questionnaire and are displayed as a percentage of this group, unless explicitly stated otherwise.

[Download the full report here](#)





## Key findings at a glance

# Which parts of your organisation do you see are struggling with attraction and retention?

### Corporate Services (Finance, Procurement, Legal, Governance, Risk & Assurance)



### Corporate Services (IT & Digital)



### Customer-facing Services Teams



### Senior Leadership (Directors)



### Apprentices/Trainees



■ Extremely challenging 
 ■ Some challenge 
 ■ Neither 
 ■ Not very challenging 
 ■ Not challenging at all 
 ■ Don't know





## Key findings at a glance

# Training and upskilling initiatives are needed to plug the public and social sector skills gap

Public and social sector employers are facing talent shortages on multiple fronts, demonstrating a need for deeper and broader levels of competence than basic skills

- The rapid pace of progress is putting public and social sector organisations under immense pressure to insulate their services with experienced tech
- However, there is a critical shortage of the requisite skills
- When asked which skills their organisation was looking for:
  - 68% said technical expertise
  - 57% said communication skills
  - 57% said problem-solving abilities
  - 54% said people and human resources specialists
  - 29% said other or don't know



## Key findings at a glance

### What makes the sector most attractive to talent?

<b>96%</b>	Opportunities for job recognition and career progression
<b>95%</b>	Culture of teamwork and quality of colleagues, team members, managers, and leaders
<b>94%</b>	Purpose, prestige or reputation and the sense of making a difference
<b>89%</b>	Flexible working
<b>89%</b>	Attractive pension scheme and benefits package
<b>87%</b>	Opportunities for internships, learning, training and development
<b>85%</b>	Equality, diversity and inclusiveness
<b>82%</b>	Transparent salary range by grade
<b>74%</b>	Commitments to social value and/or environmental, social and governance (ESG) goals







## Key findings at a glance

# What makes the public and social sector attractive?

As the sector meets the emerging challenges of the 2020s and beyond, how can young talent be attracted and harnessed?

- Flexible working (89%)
  - 89% of respondents identified 'flexible working' as important or very important, suggesting that hybrid working is now an expectation rather than a temporary measure.
- Opportunities for career development and progression (96%)
  - Almost all respondents (96%) identified career development and progression as important for attracting and retaining talent.
- Purpose, prestige and reputation, and the sense of making a difference (94%)
- Commitments to EDI (85%) and ESG (74%)



## Key findings at a glance

Looking ahead to the next 5 years, which of the following statements do you think could be true of your organisation's workforce/recruitment/retention?





## Key findings at a glance

# Serious concern for the future indicates it's time for the public and social sector to act!

## The public and social sector needs to focus on the long term, not quick fixes

- The rapid pace of progress is putting public and social sector organisations under immense pressure to insulate their services with experienced tech
- According to survey respondents, there is cause for considerable concern:
  - Just 44% believe that they organisation would have a more skilled workforce
  - Plus, 21% of respondents think that the workforce will actually be less skilled
  - 87% of respondents believe that retirements over the next five years will pose a significant risk for their organisation's future operations and continuity of service

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We plan our work in order to ensure that we have a reasonable expectation of detecting significant control weaknesses. However, our procedures alone should not be relied upon to identify all strengths and weaknesses in internal controls, nor relied upon to identify any circumstances of fraud or irregularity. Even sound systems of internal control can only provide reasonable and not absolute assurance and may not be proof against collusive fraud.

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