

Hinckley & Bosworth Borough Council

Audit Committee – 1 October 2025

Internal Audit Progress Report

Date Prepared: September 2025

Strictly private and confidential

forv/s
mazars

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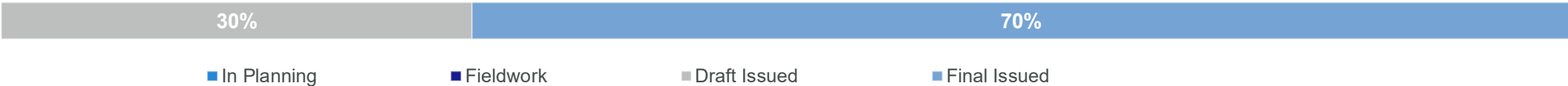
Disclaimer


This report (“Report”) was prepared by Forvis Mazars LLP at the request of Hinckley & Bosworth Borough Council and terms for the preparation and scope of the Report have been agreed with them. The matters raised in this Report are only those which came to our attention during our internal audit work. Whilst every care has been taken to ensure that the information provided in this Report is as accurate as possible, Internal Audit have only been able to base findings on the information and documentation provided and consequently no complete guarantee can be given that this Report is necessarily a comprehensive statement of all the weaknesses that exist, or of all the improvements that may be required.

The Report was prepared solely for the use and benefit of Hinckley & Bosworth Borough Council and to the fullest extent permitted by law Forvis Mazars LLP accepts no responsibility and disclaims all liability to any third party who purports to use or rely for any reason whatsoever on the Report, its contents, conclusions, any extract, reinterpretation, amendment and/or modification. Accordingly, any reliance placed on the Report, its contents, conclusions, any extract, reinterpretation, amendment and/or modification by any third party is entirely at their own risk. Please refer to the Statement of Responsibility in this report for further information about responsibilities, limitations and confidentiality.

1. Snapshot of Internal Audit Activity

Below is a snapshot of the current position of the delivery of the 2024/25 Internal Audit Plan.





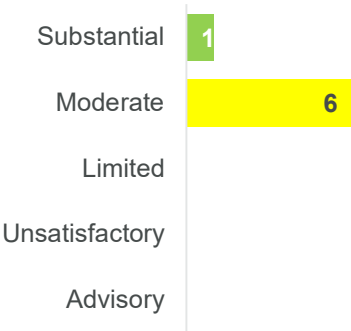
AC decisions needed

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

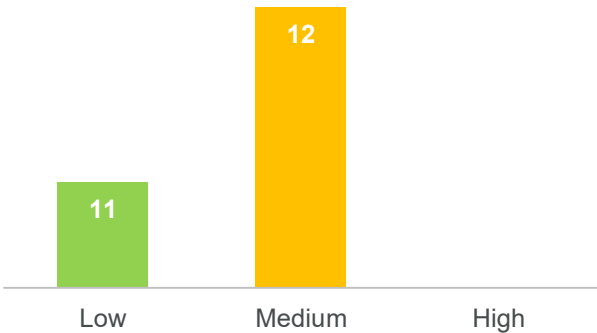
RAG status of delivery of plan to revised timetable

On Track

Assurance opinions to date



Audit recommendations to date



Internal Audit Progress Report

Key updates

Since the last Audit Committee meeting in June 2025, we have issued and finalised the report for the Homelessness and Fire Safety audits which were given a Moderate opinion. [A summary of the audit findings can be found in section 2.](#) The Capital Programme and IT Vulnerability Management reports have been issued in draft, and we are awaiting the management responses.

As a result of the Leisure Centre, and Capital Programme audits being rearranged at the request of management, there has been a slight delay in the completion of the 2024/25 Internal Audit plan.

The fieldwork for the 2025/26 Partnership Governance is underway and terms of references have been issued for Service Level Budget Monitoring, Licensing and Revenues and Benefits audits with fieldwork expected to begin in October 2025.

[An overview of the Internal Audit Plans can be found in Section 3 and Section 4.](#)
[Thought Leadership – Public Sector in Focus, can be found in Section 5.](#)

2. Latest Reports Issued – Summary of Findings

Since our last update, we have issued our final report relating to our review of Homelessness, which AC is asked to review separately. A summary of our most significant findings and the root cause(s) of issues is included below.

Audit Objective: To ascertain the adequacy and effectiveness of the key controls in place in relation to Homelessness..

Audit rationale																
Why the Audit is in Your 2024/25 Plan To review the arrangements in place to reduce the level of homelessness and use of temporary accommodation.		Your Strategic Risk Increased homelessness presentations and temporary accommodation requirements.		Your Strategic / Tactical Objective Help people to stay healthy, happy and active and continue to provide initiatives that support children and young people, older people and our vulnerable residents.												
Summary of our opinion																
<div><div>Moderate Opinion</div><div>See Appendix A1 for definitions</div><div><div></div><div>X</div><div></div><div></div></div></div>		<div><div>Summary of Recommendations</div><table><tr><td>High Priority</td><td>-</td></tr><tr><td>Medium Priority</td><td>1</td></tr><tr><td>Low Priority</td><td>4</td></tr></table></div> <div><table><tr><td>Actions agreed by you</td><td>100%</td></tr><tr><td>High Priority completion</td><td>N/A</td></tr><tr><td>Overall completion</td><td>January 2026</td></tr></table></div>			High Priority	-	Medium Priority	1	Low Priority	4	Actions agreed by you	100%	High Priority completion	N/A	Overall completion	January 2026
High Priority	-															
Medium Priority	1															
Low Priority	4															
Actions agreed by you	100%															
High Priority completion	N/A															
Overall completion	January 2026															
Summary of findings																
Examples of good practice ✓ Homelessness and Rough Sleeping Strategy in place that was readily available for staff members on the intranet. ✓ A range of ways in which customers can approach the Council for support e.g. Via email, customer services, Council's website and visiting the Council Hub. ✓ The Housing Options team follows set criteria when establishing who is eligible for temporary accommodation.		Highest Priority Findings • Long time periods in between communications and Personalised Housing Plan (PHP) reviews not recorded.		Key root causes • Delays caused by third parties and cases not reallocated in a timely manner due to team workloads.												

2. Latest Reports Issued – Summary of Findings

Since our last update, we have issued our final report relating to our review of Fire Safety, which AC is asked to review separately. A summary of our most significant findings and the root cause(s) of issues is included below.

Audit Objective: To assess the design and effectiveness of the control framework in relation to Fire Safety.

Audit rationale															
Why the Audit is in Your 2024/25 Plan To assess the controls in place to ensure compliance with the relevant fire safety legislation for commercial premises..	Your Strategic Risk S.16: Failure to adhere to Health and Safety legislation and regulations.	Your Strategic / Tactical Objective No specific strategic or tactical objective.													
Summary of our opinion															
<div><div>Moderate Opinion</div><div>See Appendix A1 for definitions</div><div><div></div><div>X</div><div></div><div></div></div></div>	<div><div>Summary of Recommendations</div><table><tr><td>High Priority</td><td>-</td><td>Actions agreed by you</td><td>100%</td></tr><tr><td>Medium Priority</td><td>4</td><td>High Priority completion</td><td>N/A</td></tr><tr><td>Low Priority</td><td>1</td><td>Overall completion</td><td>30 September 2026</td></tr></table></div>			High Priority	-	Actions agreed by you	100%	Medium Priority	4	High Priority completion	N/A	Low Priority	1	Overall completion	30 September 2026
High Priority	-	Actions agreed by you	100%												
Medium Priority	4	High Priority completion	N/A												
Low Priority	1	Overall completion	30 September 2026												
Summary of findings															
Examples of good practice ✓ Clear and readily accessible Fire Safety Policy signed off by the Chief Executive. ✓ Roles and responsibilities for fire safety are clearly detailed within the Fire Safety Policy. ✓ Value for money achieved by using two in house fire risk assessors who are members of the Institute of the Fire Safety and Fire Safety Management and Fire Risk Assessment respectively.	Highest Priority Findings • Routine servicing not occurring in line with Policy requirements. • Fire Risk Assessment reviews completed late. • Incorrect dates and missing actions within remedial action tracker. • Performance reporting not in line with best practice.	Key root causes • Human error in the setup of scheduling equipment inspections and servicing. • No centralised tracking for community centres as the Housing Assets and Support Team do not currently use TrackPlan to schedule FRAs. • Data entry issues due to manual process. • Inconsistent approach to reporting as the two stock types are monitored on separate systems.													

3. Overview of Internal Audit Plan 2024/25

The table below lists the status of all reviews within the 2024/25 Plan.

Review	Original Days	Actual Days	Audit Sponsor	Status	Start Date	AC	Assurance Level	Total	High	Medium	Low
Council Tax & NNDR	12	12	Storme Coop	Final	September 2024	April 2025	Moderate	4	-	2	2
Sickness Management	10	10	Julie Stay	Final	September 2024	January 2025	Substantial	2	-	1	1
Treasury Management	10	10	Ashley Wilson	Final	October 2024	January 2025	Moderate	4	-	1	3
Waste Management	10	10	Caroline Roffey	Final	January 2025	June 2025	Moderate	2	-	2	-
Capital Programme	12	15*	Ashley Wilson	Draft	March 2024	June 2025	-	-	-	-	-
Homelessness	12	12	Madeline Shellard	Final	April 2025	September 2025	Moderate	5	-	1	4
Fire Safety	10	10	Julie Stay	Final	February 2025	September 2025	Moderate	5	-	4	1
Leisure Services	12	12	Simon Jones	Final	March 2025	June 2025	Moderate	1	-	1	-
IT Audit – Vulnerability Management	10	10	John Palmer	Draft	March 2025	September 2025	-	-	-	-	-
Follow up	5	5	Ashley Wilson		Carried forward into 2025/26 plan		-	-	-	-	-
Management and reporting	15	15	-	-	-	-	-	-	-	-	-
Totals	118	123					Totals	23		12	11

*Additional days due to delays in starting the audit.

3. Overview of Internal Audit Plan 2025/26

The table below lists the status of all reviews within the 2025/26 Plan.

Review	Original Days	Actual Days	Audit Sponsor	Status	Start Date	AC	Assurance Level	Total	High	Medium	Low
Partnership Governance	10	10	Director of Corporate and Streetscene Services	Fieldwork	September 2025	-	-	-	-	-	-
Corporate Governance	10	10	TBC	Allocated	TBC	-	-	-	-	-	-
Service Level Budget Monitoring	10	10	S151 Officer	Draft ToR	September 2025	-	-	-	-	-	-
Council Tax and NNDR	10	10	S151 Officer	Draft ToR	October 2025	-	-	-	-	-	-
Licensing	10	10	TBC	Draft ToR	October 2025	-	-	-	-	-	-
Workforce Capacity	10	10	TBC	Allocated	November 2025	-	-	-	-	-	-
Business Continuity	10	10	TBC	Allocated	January 2026	-	-	-	-	-	-
Enforcement Actions	10	10	TBC	Allocated	February 2026	-	-	-	-	-	-
IT Audit	12	12	TBC	Allocated	TBC	-	-	-	-	-	-
Follow up	5	5	S151 Officer	Allocated	March 2026	-	-	-	-	-	-
Management and reporting	15	15	-	-	-	-	-	-	-	-	-
Totals	112	112					Totals	-	-	-	-

05 Thought Leadership – Public Sector in Focus

Current priorities in 2025



[Click here for the full article](#)

Recognising the need for change, senior decision-makers are already shifting their focus. Right now, the key focus is on tackling immediate challenges, with employee wellbeing and development, a top priority. Organisations in the sector are having to abandon long-term plans in favour of addressing immediate concerns like budget cuts, technology gaps, technology implementation, and enhancing the employee experience.

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Statement of Responsibility

We take responsibility to Hinckley & Bosworth Borough Council for this report which is prepared on the basis of the limitations set out below.

The responsibility for designing and maintaining a sound system of internal control and the prevention and detection of fraud and other irregularities rests with management, with internal audit providing a service to management to enable them to achieve this objective. Specifically, we assess the adequacy and effectiveness of the system of internal control arrangements implemented by management and perform sample testing on those controls in the period under review with a view to providing an opinion on the extent to which risks in this area are managed.

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.

The matters raised in this report are only those which came to our attention during the course of our work and are not necessarily a comprehensive statement of all the weaknesses that exist or all improvements that might be made. Recommendations for improvements should be assessed by you for their full impact before they are implemented. The performance of our work is not and should not be taken as a substitute for management's responsibilities for the application of sound management practices.

This report is confidential and must not be disclosed to any third party or reproduced in whole or in part without our prior written consent. To the fullest extent permitted by law Forvis Mazars LLP accepts no responsibility and disclaims all liability to any third party who purports to use or reply for any reason whatsoever on the Report, its contents, conclusions, any extract, reinterpretation amendment and/or modification by any third party is entirely at their own risk.

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