
Internal audit work progress report 2024/25

Governance & Audit Committee

Decision to be taken by: N/A

Date of meeting: 5 December 2024

Lead director/officer: Amy Oliver, Director of Finance

Useful information

- Ward(s) affected: All
- Report author: Connor Munro, Assistant Director – Audit Assurance (Veritau)
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- Report version number: 1.0

1. Summary

- 1.1 This report provides an update on the delivery of the internal audit work programme for 2024/25, up to 22 November 2024.

2. Recommended actions/decision

- 2.1 The Governance & Audit Committee is recommended to:

2.1.1 Note the progress made in delivering the 2024/25 internal audit work programme, current delivery intentions over the remainder of the year, and developments in the internal audit profession.

3. Scrutiny / stakeholder engagement

- 3.1 In preparing the internal audit work programme, on which this progress report is based, consultation has taken place with members of the Governance & Audit Committee and key officers from across the council. All stakeholders continue to be engaged with to ensure the work programme adds the most value possible.

4. Background and options with supporting evidence

- 4.1 The internal audit work programme for the remainder of 2024/25 was approved by this committee at its meeting on 18 September 2024.
- 4.2 To conform with professional standards, and the council's audit charter, the Head of Internal Audit must report periodically to this committee on the progress made against the internal audit work programme, and on the results of audit activities undertaken.
- 4.3 Appendix 1 to this report provides an update on progress made in delivering the internal audit work programme. This includes a summary of completed work, work currently in progress, and work currently scheduled for the remainder of the year. It also reports on developments in the internal audit profession, and on the outcomes from the follow-up of recommendations made in previous audit reports.
- 4.4 There are no alternative options relating to this report. The Governance & Audit Committee is required to note the progress made in delivering internal audit work in order to fulfil its requirements under the committee's terms of reference and the internal audit charter, and to ultimately ensure that the council's internal audit service conforms to professional standards.

5. Financial, legal, equalities, climate emergency and other implications

5.1 Financial implications

There are no financial implications arising directly from this report.

Signed: Amy Oliver, Director of Finance

Dated: 25 November 2024

5.2 Legal implications

There are no adverse legal implications arising from this report, it is an update but as a reminder.

The Accounts and Audit Regulation 2015 (Part 2, Section 5) states a relevant authority must undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal audit standards or guidance. Completion of the annual internal audit ensures compliance with both the Public Sector Internal Audit Standards 2017 and the Accounts and Audit Regulations 2015 Furthermore, internal audit assists the Director of Finance in fulfilling their duties under Section 151 of the Local Government Act 1972 which requires each Local Authority to make arrangements for the proper administration of their financial affairs.

Signed: Mannah Begum, Principal Lawyer, Commercial Legal

Dated: 20 November 2024

5.3 Equalities implications

The Council has responsibility for establishing and maintaining appropriate risk management processes, control systems and governance arrangements. There are no equality implications arising directly from this report. People from across all protected characteristics should benefit from the work of the committee and the audits that are conducted and reported on by ensuring the effectiveness of the Council's internal control system.

Signed: Surinder Singh, Equalities Officer

Dated: 19 November 2024

5.4 Climate Emergency implications

There are no implications linked to the climate emergency arising directly from this report.

Signed: Aidan Davis, Sustainability Officer

Dated: 19 November 2024

5.5 Other implications (You will need to have considered other implications in preparing this report. Please indicate which ones apply?)

None.

6. Background information and other papers:

None

7. Summary of appendices:

Appendix 1 – Internal audit progress report 2024/25

8. Is this a private report (If so, please indicate the reasons and state why it is not in the public interest to be dealt with publicly)?

No

9. Is this a “key decision”? If so, why?

No