

**25 September 2024**

**Internal Audit Progress Report 2024/25**

**Ward(s): All**

**Portfolios: All**

**Purpose: For Information**

**1. Aim**

- 1.1 The Accounts and Audit Regulations 2015 came into effect on 1 April 2015 and require councils to undertake an effective Internal Audit to evaluate the effectiveness of their risk management, control and governance processes, taking into account Public Sector Internal Auditing Standards or guidance.
- 1.2 Internal Audit also has an independent and objective consultancy role to help line managers improve risk management, governance and control.

**2. Summary**

- 2.1 This report provides an update to Audit Committee on Internal Audit's progress against the 2024/25 audit plan.

**3. Recommendations**

That Audit Committee notes the contents of this report and comments accordingly.

**4. Report detail – know**

***Control Environment***

- 4.1 Part of Internal Audit's role is to provide assurance on the council's performance and risk management arrangements. Internal Audit's programme of work is risk assessed to ensure areas most at risk are examined as a priority.
- 4.2 Regular updates are provided to Audit Committee on progress against the approved Internal Audit plan.

***Assurance of Controls***

- 4.3 Internal audit provides an assurance opinion over the adequacy and effectiveness of the framework of governance, risk management and control for each audit in the annual plan.

## ***Strategic Risks***

- 4.4 All audits in the Annual Internal Audit Plan are directly linked to the Strategic Risk Register – please see individual audit reports for details.

## ***Annual Statements***

- 4.5 Outcome of internal audit assurances contributes to the reporting of the Control Environment as set out in our Annual Report and Head of Internal Audit Opinion, to be taken into account when producing the Annual Governance Statement.

## **5. Financial information**

- 5.1 There are no direct financial implications arising from this report, however good internal controls and monitoring and reporting of risks supports good financial management. The Internal Audit plan includes audits on the council's key financial systems.

## **6. Reducing Inequalities**

- 6.1 Effective governance arrangements ensure a focus on delivering of Council Plan objectives, a key driver of which is reducing inequalities.

## **7. Decide**

- 7.1 Audit Committee may wish to comment on the progress report.

## **8. Respond**

- 8.1 All Internal Audit reports afforded High priority recommendations in 2024/25 will be submitted to Audit Committee for consideration. The Audit Committee may call relevant accountable senior managers to provide assurance that actions are being taken to address the identified weaknesses in control.

## **9. Review**

- 9.1 Internal Audit will follow up on all High priority recommendations and report progress back to Audit Committee.

## **Background papers**

Internal audit plan 2024/25

## **Author**

Sarah Knowles  
Internal Audit Manager

✉ [sarah.knowles@mazars.co.uk](mailto:sarah.knowles@mazars.co.uk)