



Report to: Audit & Governance Committee Meeting
25 September 2024

Director or Business Manager Lead: Nick Wilson, Business Manager – Financial Services

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Report Summary	
Report Title	Internal Audit Progress Report 2024/25
Purpose of Report	To provide a summary of Internal Audit work undertaken during 2024/25 against the agreed audit plan To remind members of the Committee of the audits that are in the Internal Audit Plan for 2025/26
Recommendations	That the Audit & Governance Committee consider and comment upon the latest internal audit progress report and note its content. That the Audit & Governance Committee review the Internal Audit Plan for 2025/26 and make comment where appropriate.
Reason for Recommendation	In order to understand the internal audit work undertaken throughout the 2024/25 financial year and how this impacts on the Council's overall Governance framework.

1.0 Background

- 1.1 The Audit Plan for 2024/25 was tabled at the Audit and Governance Committee in February 2024. A separate session, including members of the A&G Committee, Cabinet members and members of the Senior Leadership Team, met in March 2024 to holistically review and approve the Audit Plan. This plan included areas of audit focus throughout the life of the contract with TIAA. Throughout the year reports on the progress made and changes to the plan are then brought to this committee.
- 1.2 The report contains details of all reports issued within the first part of the financial year 2024/25.

2.0 Proposals

- 2.1 To receive and comment upon the Internal Audit Progress Report 2024/25 and note its content. This is at appendix A.
- 2.2 To review the proposed Internal Audit activity during 2025/26 to ensure that areas of audit focus are directed at the relevant areas in order to gain the assurance necessary. This is at appendix B.

3.0 Implications

In writing this report and in putting forward recommendations officers have considered the following implications; Data Protection, Digital and Cyber Security, Equality and Diversity, Financial, Human Resources, Human Rights, Legal, Safeguarding and Sustainability and where appropriate they have made reference to these implications and added suitable expert comment where appropriate.

3.1 Legal Implications (LEG2425/6567)

Audit & Governance Committee is the appropriate body to consider this report by virtue of its terms of reference.

Background Papers and Published Documents

Except for previously published documents, which will be available elsewhere, the documents listed here will be available for inspection in accordance with Section 100D of the Local Government Act 1972.

None