

TITLE: Internal Audit Progress Report

Committee: Audit Committee

Date: 15th July 2025

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1.0 Issue

- 1.1. To advise the Committee of the work of Internal Audit completed during the financial year to date, and the progress against the Internal Audit Plan.

2.0 Recommendations

- 2.1. That the Committee notes the progress made by Internal Audit in the delivery of the Audit Plan and the key findings.

3.0 Background/Options

- 3.1. The role of Internal Audit is to provide the Audit Committee, and management, with independent assurance on the effectiveness of the internal control environment. Internal audit coverage is planned so that the focus is upon those areas and risks which will most impact upon the Council's ability to achieve its objectives.
- 3.2. At the time of reporting, fieldwork on all Quarter 1 assignments within the plan are either complete or in progress and work has commenced on an audit scheduled for Quarter 2. Since the last progress report, five audit reports have been finalised from the 2024/25 audit plan and the key findings are summarised in Appendix 1.
- 3.3. Since the last Audit Committee update, ten actions arising from audit reports have been implemented by officers. There is one overdue action.

4.0 Arguments/Conclusions

- 4.1. The attached report (Appendix 1) informs the Committee on progress to date against the Audit Plan.

5.0 Additional Implications Assessment

- 5.1 In the table below, please put Yes or No in each box:

| | | |
|---|---------------------------------------|---|
| Financial Implications | Legal Implications | Human Resources (HR) Implications |
| No | No | No |
| Equality Impact Assessment (EIA) | Carbon Impact Assessment (CIA) | Data Protection Impact Assessment (DPIA) |
| No | No | No |

6.0 Appendices

Appendix 1: Internal Audit Progress report – July 2025

7.0 Background documents

Internal Audit Plan 2025/26