



Governance Scrutiny Group

Thursday, 19 June 2025

Internal Audit Progress Report Quarter 4

Report of the Director – Finance and Corporate Services

1. Purpose of report

The attached report has been prepared by the Council's internal auditors BDO and is the fourth report for this financial year. It reflects the progress made against the annual Internal Audit programme, along with any significant recommendations with regard to the audits completed during this period.

2. Recommendation

It is RECOMMENDED that the Governance Scrutiny Group considers the quarter 4 progress report for 2024/25 (Appendix A) prepared by the Council's Internal Auditor.

3. Reasons for Recommendation

To conform to best practice and Public Sector Internal Audit Standards and give assurance to the Governance Scrutiny Group regarding the Council's internal control environment.

4. Supporting Information

- 4.1. The Internal Audit Plan for 2024/25 was approved by the Governance Scrutiny Group at its meeting on 22 February 2024 and includes nine planned reviews.
- 4.2. The attached report highlights the completion and issuing of two reports from the 2024/25 Internal Audit Annual Plan. In terms of findings:
 - The Equality, Diversity and Inclusion (EDI) audit was an advisory report and is not rated in the same way as other audits
 - The Disabled Facilities Grant audit received a substantial rating for Design and Moderate rating for effectiveness with two low level recommendations
 - No limited assurance reports have been issued
 - Management actions have been agreed for all recommendations.
 - The Audit Opinion and Fraud Report are covered as separate items on this agenda.
- 4.3. This years audits have been completed in line with the plan and therefore the Group should be satisfied that sufficient assurance can be gained from the work carried out by Internal Audit. This is a key consideration for this meeting.

5. Risks and Uncertainties

If recommendations are not acted upon there is a risk internal controls are weakened and the risk materialises.

6. Implications

6.1. Financial Implications

There are no direct financial implications to the report. Indirectly a better internal control environment suggests risk has reduced and can result in a reduced audit workload and therefore cost.

6.2. Legal Implications

The recommendation supports good risk management. There are no direct legal implications identified in this report.

6.3. Equalities Implications

There are no equalities implications identified for this report.

6.4. Section 17 of the Crime and Disorder Act 1998 Implications

There are Section 17 implications identified for this report.

6.5. Biodiversity Net Gain

There are no bio-diversity implications associated with this report.

7. Link to Corporate Priorities

The Environment	There are no links between the recommendations of this report and the Council's Environment priority
Quality of Life	Good health and safety processes and statistics is indicative of a good quality of life.
Efficient Services	Undertaking a programme of internal audit ensures that proper and efficient services are delivered by the Council.
Sustainable Growth	There are no links between the recommendations of this report and the Council's Sustainable Growth priority

8. Recommendations

It is RECOMMENDED that the Governance Scrutiny Group considers the quarter 4 progress report for 2024/25 (Appendix A) prepared by the Council's Internal Auditor.

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Background papers available for Inspection:	Internal Audit Plan 2024/25 Governance Scrutiny Group 22 February 2024; Internal Audit Progress Q1 Governance Scrutiny Group 19 September 2024; Internal Audit Progress Q2 Governance Scrutiny Group 28 November 2024; Internal Audit Progress Q3 Governance Scrutiny Group 20 February 2025
List of appendices:	Appendix A - Internal Audit Progress Report – BDO