



GOVERNANCE AND AUDIT COMMITTEE - 4TH JUNE 2024

SUBJECT: UPDATE ON PROGRESS AGAINST THE INTERNAL AUDIT SERVICES ANNUAL PLAN 2024/25

REPORT BY: ACTING INTERNAL AUDIT MANAGER

--

1. PURPOSE OF REPORT

- 1.1 To provide Members of the Governance and Audit Committee with information on progress being made against the 2024/25 Audit Plan.

2. SUMMARY

- 2.1 The report provides details of progress made against the Internal Audit Services Annual Plan 2024/25, which was presented to the Governance and Audit Committee in April 2024. The original plan that was presented to the Committee for quarter 1 is attached at Appendix 1. It should be noted that this update report has been prepared part-way through quarter 1 so some planned work has not yet commenced or is in the planning stage. Priority has initially been given to completing the 2023/24 audit work carried forward into 2024/25.
- 2.2 The current status of the audits carried forward from 2023/24 is shown in Appendix 2, and Appendix 3 provides details of the 2024/25 audits that have commenced since 1 April 2024.
- 2.3 Moving forward the Governance & Audit Committee will be provided with updates on progress at each of its meetings. Details will also be provided of any unplanned work undertaken, new risk areas identified, and any planned work that has been rescheduled to address emerging issues.

3. RECOMMENDATIONS

- 3.1 The Governance and Audit Committee is asked to note the content of the report and the details of the attached appendices showing progress and status of audit work undertaken in the period 1 April 2024 to 16 May 2024.

4. REASONS FOR THE RECOMMENDATIONS

- 4.1 To ensure that the Governance and Audit Committee is aware of progress against the Audit Plan to enable it to fulfil its assurance role.

5. THE REPORT

- 5.1 In accordance with the Public Sector Internal Audit Standards (PSIAS), the Acting Internal Audit Manager is responsible for developing a risk-based annual audit plan. Within the Standards there is also a requirement to review and adjust the plan, as necessary, in response to changes in the Council's business, risks, operations, programmes, systems, controls, and resources.
- 5.2 The Acting Internal Audit Manager must also ensure that Internal Audit resources are appropriate, sufficient, and effectively deployed to achieve the approved plan.
- 5.3 The 2024/25 Internal Audit Plan was submitted to and approved by the Governance and Audit Committee on 16 April 2024. The detail for the first quarter is shown in Appendix 1.
- 5.4 As in prior years, there were a number of incomplete audits brought forward from 2023/24 which were required to be progressed to completion in the first quarter of 2024/25. Details of the current status of these audits is provided in Appendix 2.
- 5.5 Members will be aware that the Audit Plan may be flexed, and audits reprioritised, or additional unplanned audits undertaken as Directors and Service Managers become aware of new operational risks or other service priorities. Due to the short period that this progress report covers no such changes have been made to date.
- 5.6 Appendix 3 provides details of new audits started in 2024/25, including the type of audit and its status as at 16 May 2024.
- 5.7 The appendices illustrate the progress that has been made in completing all outstanding audits from 2023/24 and the status of audits that have been planned or started.

5.8 Conclusion

The report informs the Governance and Audit Committee of the status of audit work performed to date. This information supports the Committee in its determination of assurance forming an essential part of the governance framework, and the Committee is asked to note this report.

6. ASSUMPTIONS

- 6.1 There are no assumptions in this report.

7. SUMMARY OF INTEGRATED IMPACT ASSESSMENT

- 7.1 An Integrated Impact Assessment is not required as the 'Update on Progress against the Internal Audit Services Annual Plan 2024/25' does not require a change of council policy or strategy.

8. FINANCIAL IMPLICATIONS

8.1 There are no direct financial implications arising from this report.

9. PERSONNEL IMPLICATIONS

9.1 There are no direct personnel implications arising from this report.

10. CONSULTATIONS

10.1 All comments have been reflected in this report.

11. STATUTORY POWER

11.1 Local Government and Elections Act (Wales) 2021

Author: D Gronow, Acting Internal Audit Manager

Consultees: R Edmunds Corporate Director for Education and Corporate Services
S Harris Head of Financial Services and S151 Officer

Appendices:

Appendix 1 - Audit Work Planned for 2024/25 (Quarter 1)

Appendix 2 - Progress on Audit Work Incomplete at 31/3/2024

Appendix 3 - New Audits Started Since 1/04/24