

SUBJECT: INTERNAL AUDIT PROGRESS REPORT

DIRECTORATE: CHIEF EXECUTIVE AND TOWN CLERK

REPORT AUTHOR: AMANDA STANISLAWSKI, AUDIT MANAGER

1. Purpose of Report

- 1.1 To present the Internal Audit Progress Report to the Audit Committee, incorporating the overall position reached so far, and summaries of the outcomes of audits completed during the period.

2. Background

- 2.1 The Internal Audit progress report attached (Appendix A) covers the following areas:-
- Progress against the plan
 - Summary of Audit work
- 2.2 The report highlights progress against the audit plan up to 10th January 2025.

3. Progress Report

- 3.1 Three reports have been issued since the previous Progress Report in September. These were all given a substantial assurance opinion and include Council Tax, Business Continuity and Risk Management. We have also completed the second quarterly spot check of implemented actions.
- 3.2 Overall performance has improved this quarter reflecting the changes which have been implemented. The indicators still remain below target mainly due to the small numbers involved. Completion of the plan has not met the target this quarter being 48%, just below the low target of 55%. This is due to a number of delays in completing the audits, chasing start dates for audits and more time than planned being spent on administrative tasks such as the new Audit Standards and supporting the trainee.

4. Organisational Impacts

- 4.1 Finance (including whole life costs where applicable)

There are no direct financial implications arising as a result of this report.

- 4.2 Legal Implications including Procurement Rules

There are no direct legal implications arising as a result of this report.

4.3 Equality, Diversity and Human Rights

The Public Sector Equality Duty means that the Council must consider all individuals when carrying out their day-to-day work, in shaping policy, delivering services and in relation to their own employees.

It requires that public bodies have due regard to the need to:

- Eliminate discrimination
- Advance equality of opportunity
- Foster good relations between different people when carrying out their activities

There are no direct E and D implications arising as a result of this report.

5. Recommendation

- 5.1 The Audit Committee is asked to review and comment on the content of the latest Internal Audit Progress Report.

Is this a key decision? Yes/No

Do the exempt information categories apply? Yes/No

Does Rule 15 of the Scrutiny Procedure Rules (call-in and urgency) apply? Yes/No

How many appendices does the report contain? One

List of Background Papers: None

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