



Internal Audit Progress Report – October 2024 Executive Summary

Purpose of the report - In accordance with the proper internal audit practices (Public Sector Internal Audit Standards), and the Internal Audit Charter, the Head of Internal Audit is required to provide a written status report to Senior Management and Members summarising:

- the status of live internal audit reports.
- an update on progress against the internal audit plan.
- a summary of internal audit performance, planning and resourcing issues; and
- a summary of significant issues that impact of the Head of Internal Audits annual opinion.

Page 5 – Performance dashboard. 50% of the plan has been delivered at the halfway point of the year. We are on track to deliver the annual plan, and we are getting good engagement from officers in progressing our planned audits. All assistant directors have been informed of the upcoming quarter three audits.

Page 6 – Feedback. We have received 100% feedback from all completed audits, in line with agreed KPIs, average feedback is excellent. As part of our QA process any lower scoring responses will be discussed with the feedback provider and lessons learned applied to the audit approach and process.

Page 9 – Analysis of audit reviews. The last audits from 2023/24 are included here, along with five audits completed from 2024/25. All scheduled 2024/25 work is completed or on track for delivery. There have been no, **No** or **Limited** assurance reviews issued in the reporting period.

Page 11 -16 Summaries of all audits delivered. The assurance opinion and summary of all assurance work completed is recorded here. **Page 14** summarises the procurement card follow up review. The assurance rating has moved from No assurance to Adequate. Audit tested the agreed actions from the original no assurance review and found that actions taken had significantly improved the control environment.

Page 17 – Planning and Resourcing. There has been one addition to the audit plan. Through discussion with the S151 officer, we have identified risks within the insurance function and have included an audit in Q2 to assess the controls and governance for insurance tendering processes and staff capacity and capability to manage the service. This review is currently underway.

Page 18 – Overdue medium and low priority findings. There are two medium priority findings listed as overdue. We have received a verbal update from finance colleagues that the first finding has been completed. The process is for audit to test this, to confirm completion before we remove the action. The second action has a new date for completion requested from finance. At the time of this progress report these are the only two overdue actions to report. This represents a strong position for audit actions being completed and is a good indicator of assurance for the committee.