

**REPORT TITLE: INTERNAL AUDIT QUARTERLY REPORT 1 2024/25  
 APRIL 2024 to JUNE 2024**

<b>Meeting:</b>	<b>Corporate Governance &amp; Audit Committee</b>
<b>Date:</b>	<b>28 July 2024</b>
<b>Cabinet Member</b> (if applicable)	
<b>Key Decision Eligible for Call In</b>	<b>No No – Information report</b>
<b>Purpose of Report</b> To provide a report of Internal Audit activity during the first quarter of 2024/25	
<b>Recommendations</b> <ul style="list-style-type: none"> <li>• That the report be noted</li> <li>• The Committee determine if any action is required as a result of this report</li> </ul> <b>Reasons for Recommendations</b> <ul style="list-style-type: none"> <li>• This provides information about activity of internal audit in this period, and the level assurance in the organisation. There may be issues identified which the Committee feels merits further work.</li> </ul>	
<b>Resource Implications:</b> <ul style="list-style-type: none"> <li>• None from this report, other than the potential costs or savings from implementing recommendations</li> </ul>	
<b>Date signed off by <u>Strategic Director</u> &amp; name.</b>  <b>Is it also signed off by the Service Director for Finance?</b>  <b>Is it also signed off by the Service Director for Legal Governance and Commissioning?</b>	Not applicable

**Electoral wards affected:** all

**Ward councillors consulted:** none

**Public or private:** public with a private appendix

The appendix to this report is recommended for consideration in private because the information contained in it is exempt information within part 1 of Schedule 12A of the Local

Government Act 1972 namely that the report contains information relating to the financial or business affairs of any particular person (including the authority holding that information). The public interest in maintaining the exemption outweighs the public interest in disclosing the information and providing greater openness in the Council's decision making.

**Has GDPR been considered?** yes

**1. Executive Summary**

The Council has to have an Internal Audit function. Each quarter Internal Audit reports on its activity.

**2. Information required to take a decision**

The information required is included in the attached report.

**3. Implications for the Council**

Having an effective internal audit function, as a part of a strong assurance and governance framework is important for the Council. Implementing audit findings should help to improve internal control, assurance and or governance.

**3.1 Working with People**

No directly applicable.

**3.2 Working with Partners**

No directly applicable.

**3.3 Place Based Working**

No directly applicable.

**3.4 Climate Change and Air Quality**

No directly applicable.

**3.5 Improving outcomes for children**

No directly applicable.

**3.6 Financial Implications**

Refers in part to improving strategic and operational financial controls.

**3.7 Legal Implications**

No directly applicable.

**3.8 Other (e.g. Risk, Integrated Impact Assessment or Human Resources)**

Implementation of internal audit recommendations should improve overall control arrangements and promote good governance.

**4. Consultation**

There have been discussions with Executive Leadership Team (ELT)

**5. Engagement**

ELT have seen and are aware of the content of this report

- 6. Options**  
Not applicable
- 7. Next steps and timelines**  
Contributes to the Annual Internal Audit report.
- 8. Contact officer**  
Martin Dearnley Head of Audit & Risk.
- 9. Background Papers and History of Decisions**  
None.
- 10. Appendices**  
Private appendix
- 11. Service Director responsible**  
The Head of Risk & Internal Audit holds responsibility for the planning, operation and reporting by Internal Audit.  
The statutory officers with a responsibility for overseeing the internal audit function are  
Samantha Lawton Service Director for Legal Governances & Commissioning  
Kevin Mulvaney Service Director for Finance