

**REPORT TITLE: INTERNAL AUDIT QUARTERLY REPORT 4 2024/25
 JANUARY 2025 TO MARCH 2025**

Meeting:	Corporate Governance & Audit Committee
Date:	20 June 2025
Cabinet Member (if applicable)	
Key Decision Eligible for Call In	No No – Information report
Purpose of Report To provide a report of Internal Audit activity during the final quarter of 2024/25	
Recommendations <ul style="list-style-type: none"> • That the report be noted • The Committee determine if any action is required as a result of this report Reasons for Recommendations <ul style="list-style-type: none"> • 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. 	
Resource Implications: <ul style="list-style-type: none"> • None from this report, other than the potential costs or savings from implementing recommendations 	
Date signed off by Executive Director & name.	Not applicable
Is it also signed off by the Service Director for Finance?	
Is it also signed off by the Service Director for Legal Governance and Commissioning?	

Electoral wards affected: all

Ward councillors consulted: none

Public or private: public with a private appendix

One 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. The report also provides information about use of Regulation of Investigatory Powers Act investigations. There were none this period. There is an additional report on progress on the implementation of recommendations.

2. Information required to take a decision

2.1 The information required about Internal Audit activity is included in the attached report. There is a further small amount of information contained in a private report.

2.2 An appendix A to this report includes a report on progress with implementing all recommendations made during the year 2023/24, and 2024/25 which should have been implemented by 31st March 2025. In summary all of the fundamental recommendations have been implemented, two only partially, but with reasonable mitigation. Two thirds of the significant recommendations have been implemented fully with partially implementation of 30% and no action on 4%. A recommendations implementation update will now be a regular feature of quarterly reporting.

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**
Appendix A: recommendations implementation update
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