

<b>Report title</b>	<b>Internal Audit Progress Report (August 2024)</b>
<b>Report author</b>	Natalie Jerams, Deputy Head of Southern Internal Audit Partnership
<b>Department</b>	Southern Internal Audit Partnership
<b>Exempt?</b>	No

<p><b>Purpose of report:</b></p> <ul style="list-style-type: none"> <li>• <b>For information</b></li> </ul>
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<p><b>Synopsis of report:</b></p> <p><b>To present for information the Internal Audit Progress Report (August 2024)</b></p>
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**1. Context and background of report**

1.1 The purpose of this paper is to present the Internal Audit Progress Report (August 2024) in accordance with the requirements of the Public Sector Internal Audit Standards (Appendix A).

**2. Report and, where applicable, options considered and recommended**

- 2.1 Under the Accounts and Audit (England) Regulations 2015, the Council is responsible for:
- ensuring that its financial management is adequate and effective and that it has a sound system of internal control which facilitates the effective exercise of functions and includes arrangements for the management of risk, and
  - undertaking an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal auditing standards and guidance.
- 2.2 In accordance with proper internal audit practices (Public Sector Internal Audit Standards), the Chief Internal Auditor is required to provide a written status report to the Standards & Audit Committee, summarising:
- the status of 'live' internal audit reports (outstanding management actions)
  - an update on progress against the annual audit plan
  - a summary of internal audit performance, planning and resourcing issues
  - a summary of significant issues that impact on the Chief Internal Auditor's annual opinion.
- 2.3 Appendix A summarises the activities of internal audit for the period up to August 2024.

**3. Resource implications/Value for Money**

3.1 The audit service is budgeted for in the Council's annual budgets.

**4. Legal implications**

4.1 Compliance with the Accounts & Audit Regulations (England) 2015.

**5. Equality implications**

5.1 None

**6. Environmental/Sustainability/Biodiversity implications**

6.1 None

**7. Background papers**

7.1 None stated

**8. Appendices**

- Appendix A - Internal Audit Progress Report (August 2024)