

Report title	Internal Audit Progress Report (October 2024)
Report author	Natalie Jerams, Deputy Head of Southern Internal Audit Partnership
Department	Southern Internal Audit Partnership
Exempt?	No

<p>Purpose of report:</p> <ul style="list-style-type: none"> • For information

<p>Synopsis of report:</p> <p>To present for information the Internal Audit Progress Report (October 2024)</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 (October 2024), in accordance with the requirements of the Public Sector Internal Audit Standards.

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

2.1 The Internal Audit Progress Report (October 2024) is attached at Appendix A.

2.2 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.

2.3 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.

2.4 Appendix A summarises the activities of internal audit for the period up to October 2024.

2.5 The following reviews have concluded since the last internal audit progress report:

- Climate Change
- Non-Statutory Best Value Notice Programme
- ITIL Assurance Mapping.

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 identified

6. Environmental/Sustainability/Biodiversity implications

6.1 None identified

7. Appendices

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