

## Internal Audit Progress Report

<b>Report Author:</b>	<b>Rachel Ashley-Caunt</b> , Chief Internal Auditor 07799 217378 rashley-caunt@melton.gov.uk
<b>Chief Officer Responsible:</b>	<b>Dawn Garton</b> , Director of Corporate Services 01664 502444 dgarton@melton.gov.uk
<b>Lead Member/Relevant Portfolio Holder</b>	

<b>Corporate Priority:</b>	All
<b>Relevant Ward Member(s):</b>	N/A
<b>Date of consultation with Ward Member(s):</b>	N/A
<b>Exempt Information:</b>	Appendix B - Paragraphs 3 (business affairs) and 7 (prevention of crime) of Schedule 12 to the Local Government Act 1972

### 1 Summary

- 1.1 The report provides the Committee with an update on delivery of the 2024/25 Internal Audit plan.

#### RECOMMENDATION

That Committee:

- Notes the progress made by Internal Audit in delivery of the Internal Audit Plan for 2024/25 and the outcomes of the finalised audit reviews.

### 2 Reason for Recommendations

- 2.1 To inform the committee on progress made by Internal Audit on plan delivery and outcome of assignments.

### **3 Background**

3.1 The Audit and Standards Committee approved the Internal Audit Plan for 2024/25 at the meeting on 26<sup>th</sup> March 2024.

### **4 Main Considerations**

4.1 The progress achieved to date in delivering the 2024/25 Audit Plan is set out in Appendix A.

4.2 At the date of reporting, there are 20 agreed management actions which are overdue for implementation. Further details are provided in Appendix A and Appendix B.

### **5 Options Considered**

5.1 The regular reporting on delivery of the Internal Audit plan is a requirement under the Committee's terms of reference and the Public Sector Internal Audit Standards. If the report was not provided, the Committee could not effectively deliver its role in providing oversight of Internal Audit work under the terms of reference and Standards.

### **6 Consultation**

6.1 Not applicable.

### **7 Next Steps – Implementation and Communication**

7.1 The regular update reports from Internal Audit should allow the Committee to develop independent assurance about the quality of the Council's internal control framework.

### **8 Financial Implications**

8.1 There are no financial or other resource implications arising directly from this report.

**Financial Implications reviewed by: Director for Corporate Services**

### **9 Legal and Governance Implications**

9.1 Internal Audit is a statutory requirement under the Accounts and Audit Regulations 2015 which state "A relevant authority must undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal auditing standards or guidance". The regulations also require local authorities to review the internal audit and approve the Annual Governance Statement (AGS). Review of progress with this year's audit plan will ensure that members are aware of any matters which may impact on the effectiveness of that plan and which may ultimately influence the content of the AGS.

**Legal Implications reviewed by: Monitoring Officer.**

### **10 Equality and Safeguarding Implications**

10.1 There are no equalities or safeguarding implications arising directly from this report.

### **11 Data Protection Implications (Mandatory)**

11.1 A Data Protection Impact Assessments (DPIA) has not been completed because there are no risks/issues to the rights and freedoms of natural persons arising directly from this report.

### **12 Community Safety Implications**

12.1 There are no community safety implications arising directly from this report.

### **13 Environmental and Climate Change Implications**

13.1 There are no environmental and climate change implications arising directly from this report.

### **14 Other Implications (where significant)**

14.1 There are no other implications arising directly from this report.

### **15 Risk & Mitigation**

15.1 The Internal Audit work provides assurance over the adequacy and effectiveness of the Council's internal controls to manage key risks and inform risk management arrangements.

### **16 Background Papers**

16.1 Not applicable

### **17 Appendices**

17.1 Appendix A: Internal Audit Progress Report November 2024

17.2 Appendix B: EXEMPT - 'High' Priority actions overdue for more than three months

17.3 Appendix C: Position statement on Housing and Homelessness Applications Audit Report