North East Derbyshire District Council

Audit Committee

20th January 2025

Summary of Progress on the 2024/25 Internal Audit Plan

Report of the Head of the Internal Audit Consortium

Classification: For Publication

Report By: Jenny Williams: Head of the Internal Audit Consortium

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PURPOSE / SUMMARY

- To present, for members' information, a progress report in respect of the 2024/25 Internal Audit Plan.

RECOMMENDATION

1.   That the report be noted.

IMPLICATIONS

Finance and Risk: **Yes**☐   **No** ☒
Details:

Internal audit reviews help to ensure that governance, risk and control arrangements are operating effectively thereby contributing to ensuring that value for money is obtained and continuous improvement made.

On Behalf of the Section 151 Officer

Legal (including Data Protection):   **Yes**☒   **No** ☐
Details:

The core work of internal audit is derived from the statutory responsibility under the Accounts and Audit Regulations 2015 which requires the Council to "undertake an effective internal audit to evaluate the effectiveness of its risk management, control

and governance processes, taking in to account the Public Sector Internal Audit Standards or guidance".

On Behalf of the Solicitor to the Council

Staffing: **Yes**☐   **No** ☒
Details:

On behalf of the Head of Paid Service

DECISION INFORMATION

Decision Information	
Is the decision a Key Decision? A Key Decision is an executive decision which has a significant impact on two or more District wards or which results in income or expenditure to the Council above the following thresholds: **NEDDC:** **Revenue - £100,000** ☐ **Capital - £250,000** ☐ ☒ *Please indicate which threshold applies*	No
Is the decision subject to Call-In? (Only Key Decisions are subject to Call-In)	No
District Wards Significantly Affected	None
Consultation: **Leader / Deputy Leader** ☐ **Cabinet / Executive** ☐ **SAMT** ☐ **Relevant Service Manager** ☒ **Members** ☐ **Public** ☐ **Other** ☐	Yes Details:

Links to Council Plan priorities or Policy Framework including Climate Change, Equalities, and Economics and Health implications.
Internal audit reviews help to ensure that the Council is continually improving services to deliver excellence and value for money.

REPORT DETAILS

1   Background

1.1   The Public Sector Internal Audit Standards require that the Head of the Internal Audit Consortium reports periodically to the Audit Committee in respect of performance against the audit plan. Significant risk and control issues should also be reported.

2.   Details of Proposal or Information

2.1   Appendix 1 is a summary of reports issued since this Committee last met in respect of the 2024/25 internal audit plan. The Appendix shows for each report the level of assurance given and the number of recommendations made / agreed where a full response has been received. This provides an overall assessment of the system's ability to meet its objectives and manage risk. The definitions of the assurance levels used can be seen at Appendix 2.

2.2   Eight reports have been issued six with Substantial Assurance and two with Reasonable Assurance.

2.3   No issues arising relating to fraud were identified.

2.4   Appendix 3 provides full details of the audits completed and those in progress in respect of the 2024/25 plan. Progress is as expected for this time of year and it is anticipated that the vast majority of the plan will be completed.

3   Reasons for Recommendation

3.1   To inform Members of progress on the 2024/25 Internal Audit Plan and to provide details of the Audit Reports issued to date.

3.2   To comply with the requirements of the Public Sector Internal Audit Standards.

4   Alternative Options and Reasons for Rejection

4.1   Not Applicable

DOCUMENT INFORMATION

Appendix No	Title
Appendix 1	Summary of Internal Audit reports issued September to December 2024.
Appendix 2	Assurance Definitions
Appendix 3	Progress on the 2024/25 Internal Audit Plan

Background Papers (These are unpublished works which have been relied on to a material extent when preparing the report. They must be listed in the section below. If the report is going to Cabinet you must provide copies of the background papers)