

North East Derbyshire District Council

Audit Committee

28th July 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 the final progress report in respect of the 2024/25 Internal Audit Plan.
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RECOMMENDATION

1. That the report be noted.
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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

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| 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 <input type="checkbox"/> Capital - £250,000 <input type="checkbox"/> <input checked="" type="checkbox"/> <i>Please indicate which threshold applies</i> | 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 <input type="checkbox"/> Cabinet / Executive <input type="checkbox"/> SAMT <input type="checkbox"/> Relevant Service Manager <input checked="" type="checkbox"/> Members <input type="checkbox"/> Public <input type="checkbox"/> Other <input type="checkbox"/> | Yes Details: |

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

1 Background

- 1.1 The Global 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 Five reports have been issued this period two with Substantial Assurance and three with reasonable assurance.
- 2.3 No issues arising relating to fraud were identified.
- 2.4 Appendix 3 provides the final picture in respect of the completion of the 2024/25 internal audit plan, all audits except the climate change audit have been completed. The climate change audit has been deferred to the 2025/26 internal audit plan due to the Climate Change Officer leaving the Council during the year.
- 2.5 In terms of staffing, the Consortium currently has several vacancies. The BDC Senior Auditor post became vacant due to the post holder moving to a Principal Accountant position at BDC. The Senior Auditor post has proven challenging to fill however, subject to references etc an experienced and well qualified candidate has now been appointed. There is also a full time and a part time auditor vacancy which are in the process of being recruited to.
- 2.6 In order that all 3 Councils can still complete the majority of their 2025/26 internal audit plans, an Interim Senior Auditor has been appointed for a period of 6 months and staff from CBC / NEDDC are also completing some audits at BDC. This will have a potential impact on the completion of the 2025/26 NEDDC internal audit plan.

3 Reasons for Recommendation

- 3.1 To update Members on the final progress against the 2024/25 Internal Audit Plan and to provide details of the Audit Reports issued and assurance on the governance, risk and control processes in place.

3.2 To comply with the requirements of the Global 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 April to June 2025. |
| Appendix 2 | Assurance Definitions |
| Appendix 3 | Final update 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) | |
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