

## **Report to Audit Committee**

**Subject:** Internal Audit Progress Report

**Date:** 23 July 2024

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### **Purpose**

To summarise the outcome of internal audit activity completed by the BDO Internal Audit Team for the period March to June 2024.

#### **Recommendation(s):**

##### **THAT:**

- 1) Members to note the progress of the delivery against the 2023/24 Internal Audit Plan, including the Executive Summary for the following audit reports: Main Financial Systems, Counter Fraud and Corruption Strategy, Budget Setting and Efficiency Savings, and GDPR Information and Governance.**

### **1. Background**

- 1.1 The Internal Audit Plan for 2023/24 was approved by the Audit Committee on 14 March 2023. The progress report provides a summary update of the work undertaken by BDO for 2023/24. We have now completed the Internal Audit Plan for 2023/24 and have commenced our work on the 2024/25 Internal Audit Plan.

### **2. Proposal**

- 2.1 Since the last Audit Committee meeting, four reports have been finalised (Main Financial Systems, Budget Setting and Efficiency Savings, GDPR Information and Governance, and Strategic Fraud Risk Assessment). We have commenced our fieldwork for two 2024/25 reviews (Housing Benefits and Cemeteries and Pet Cremation Services) and scoped other reviews due to be completed later in the year.

### **3. Financial Implications**

3.1 The Internal Audit Plan is delivered within the approved budgets.

#### **4. Legal Implications**

4.1 The Accounts and Audit Regulations 2015 require authorities to undertake effective internal audit to evaluate the effectiveness of risk management, control and governance processes. This report provides the annual position of internal audit for 2023/24 and is provided to Committee in accordance with the Council's Constitution and delegations contained therein.

#### **5. Equalities Implications**

5.1 There are no equalities implications arising directly from this report.

#### **6. Carbon Reduction/Environmental Sustainability Implications**

6.1 There are no carbon reduction/environmental sustainability implications arising directly from this report.

#### **7. Appendices**

7.1 BDO - GBC - Progress Report - July 2024