

Report to Audit Committee

Subject: Internal Audit Progress Report

Date: 10 December 2024

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Purpose

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

Recommendation(s):

THAT:

- 1) Members to note the progress of the delivery against the 2024/25 Internal Audit Plan, including the Executive Summary for the following audit report: Cemeteries and Pet Cremation Services.**

1. Background

- 1.1 The Internal Audit Plan for 2024/25 was approved by the Audit Committee on 19 March 2024. The progress report provides a summary update of the work undertaken by BDO for 2024/25 and the schedule in which we anticipate presenting the final reports to the Audit Committee over the year.

2. Proposal

- 2.1 Since the last Audit Committee meeting, one report has been finalised Cemeteries and Pet Crematorium Services. We are in the reporting stage of the Equality/Equity, Diversity and Inclusion (EDI) review. Other audits are in the planning stage (Temporary Accommodation, Budget Management, Procurement and Contract Management and Fleet Management). We anticipate these will be presented at the next Audit Committee in March 2025.

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 2024/25 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 Internal Audit Progress Report – December 2024