

Report to Audit Committee

Subject: Internal Audit Progress Report

Date: 24 June 2025

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Purpose

To summarise the outcome of internal audit activity completed by the BDO Internal Audit Team for the period April to June 2025.

Recommendation(s):

THAT:

Members note the progress of the delivery against the 2024/25 Internal Audit Plan, including the Executive Summary for the following audit reports: Parks and Street Care, Fleet Management, Budget Management, Procurement and Contract Management.

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 2025/26.

2. Proposal

2.1 Since the last Audit Committee meeting, four reports have been finalised (Parks and Street Care, Fleet Management, Budget Management, Procurement and Contract Management). This concludes our audits for 2024/25. We have commenced scoping and fieldwork for audits that form part of the 2025/26 Internal Audit Plan.

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 these reports.

6. Carbon Reduction/Environmental Sustainability Implications

6.1 There are no carbon reduction/environmental sustainability implications arising directly from these reports.

7. Appendices

7.1 BDO Internal Audit Progress Report – June 2025.