

This report is public	
Internal Audit Progress Report 2024/25	
Committee	Accounts, Audit and Risk Committee
Date of Committee	20 November 2024
Portfolio Holder presenting the report	Deputy Leader and Portfolio Holder for Finance, Property & Regeneration Councillor Lesley McLean
Date Portfolio Holder agreed report	Report agreed by Leader on behalf of Portfolio Holder, 12 November 2024
Report of	Assistant Director of Finance, Michael Furness

Purpose of report

This report provides the Accounts, Audit and Risk Committee with an update on delivery of the internal audit work programme for 2024/25, following approval of the programme at this meeting of 29 May 2024.

1. Recommendations

The Accounts, Audit and Risk Committee resolves

- 1.1 To note the progress made in delivering the 2024/25 internal audit work programme.

2. Executive Summary

- 2.1 The work of internal audit is governed by the Accounts and Audit Regulations 2015 and the Public Sector Internal Audit Standards (PSIAS). In accordance with the standards, periodic reports on internal audit work are presented to this committee.
- 2.2 This report provides members with information on the outcomes of completed internal audit work, on current work in progress, future delivery intentions, and the results of follow-up activity. The report also provides the committee with information on recent and ongoing consultation relating to public sector internal audit standards.
- 2.4 The committee is required to consider the progress and outcomes of internal audit work as part of its responsibility for overseeing the internal audit service. The report (contained in appendix 1) provides the information required by the committee to fulfil its oversight role.

Implications & Impact Assessments

Implications	Commentary			
Finance	The are no financial implications arising directly from this report. Joanne Kaye, Head of Finance (D151), 29 October 2024			
Legal	This report is for information in order that the Committee has oversight of the work to fulfil its responsibilities. The Committee can request further information to more fully understand any aspect of the report if it feels it is required. Alison Coles, Legal Services Operations Manager, 30 October 2024			
Risk Management	The council will be non-compliant with the PSIAS if the performance of the internal audit function, and the results of its work, are not reported to the committee. This could result in external scrutiny and challenge. Celia Prado-Teeling, Performance & Insight Team Leader, 28 October 2024			
Impact Assessments	Positive	Neutral	Negative	Commentary
Equality Impact				N/A
A Are there any aspects of the proposed decision, including how it is delivered or accessed, that could impact on inequality?		X		N/A
B Will the proposed decision have an impact upon the lives of people with protected characteristics, including employees and service users?		X		N/A
Climate & Environmental Impact		X		N/A
ICT & Digital Impact		X		N/A
Data Impact		X		N/A
Procurement & subsidy		X		N/A
Council Priorities	This report relates to the council's 'continuous improvement' delivery theme which supports the priorities set out in the 2024/25 business plan. Internal audit's contribution to this			

	delivery theme is to provide independent, risk-based, assurance, advice, and insight relating to the council's systems of governance, risk management, and internal control.
Human Resources	N/A
Property	N/A
Consultation & Engagement	No consultation has been required in the preparation of this report. The internal audit work programme, on which this report is based, was itself subject to consultation with senior management and with members of the Accounts, Audit and Risk Committee.

Supporting Information

3. Background

- 3.1 With effect from 1 May 2024, Cherwell District Council's internal audit service has been provided by Veritau Limited. On 1 November 2024, the council became a member of Veritau Public Sector Limited (VPS) and has entered into a long-term contract to deliver internal audit services. VPS has taken over responsibility for delivery of current internal audit work. This report summarises progress with delivery of the 2024/25 work programme.

4. Details

- 4.1 The detailed progress report is included in appendix 1 – Internal Audit Progress Report 2024/25.

5. Alternative Options and Reasons for Rejection

- 5.1 The nature of this report is such that alternative options are not appropriate. To discharge its internal audit functions under the terms of reference for the Accounts, Audit and Risk Committee, it is required to note the progress made in delivering the 2024/25 internal audit work programme.

6 Conclusion and Reasons for Recommendations

- 6.1 The Accounts, Audit and Risk Committee is recommended to note the progress made in delivering the internal audit work programme for 2024/25. This is so that it can fulfil its responsibility for overseeing the work of internal audit. This responsibility is defined in the committee's terms of reference.

Decision Information

Key Decision	N/A
Subject to Call in	N/A
If not, why not subject to call in	N/A
Ward(s) Affected	All

Document Information

Appendices	
Appendix 1	Internal Audit Progress Report 2024/25
Background Papers	Internal Audit Work Programme 2024/25
Reference Papers	None
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Corporate Director Approval (unless Corporate Director or Statutory Officer report)	Report of Statutory Officer, Section 151 Officer