



**FOR PUBLICATION
DERBYSHIRE COUNTY COUNCIL**

AUDIT COMMITTEE

3 December 2024

Report of the Assistant Director of Finance (Audit)

Internal Audit – Progress Against Audit Plan 2024-25

1. Purpose

- 1.1 To inform Members of the progress against the approved Internal Audit Plan for 2024-25 as at October 2024.

2. Information and Analysis

- 2.1 At meetings of this Committee held on 19 March and 17 September 2024, Members approved the Internal Audit Plans (Q1 & Q2) and (Q3 & Q4) for 2024-25 respectively. The Plans are formulated from a risk assessment drawn from a wide range of sources including the Council Plan, the Council's strategic risk register, Departmental risk registers, service plans and meetings with Executive Directors and Directors.
- 2.2 In accordance with the Audit Committee's Terms of Reference this report updates Members on progress against the Plans up to October 2024 and represents work undertaken during that period, which is detailed in the progress report. An analysis of the progress with the Unit's Performance Indicators (PIs) are also included in the progress report.
- 2.3 In common with previous years, some work forming part of last year's approved Internal Audit Plan (2023-24) was completed and reported in the current financial year (2024-25). Audit staff routinely follow up progress against agreed recommendations as part of subsequent work, in the area under review.

3. Consultation

3.1 No consultation is required.

4. Alternative Options Considered

4.1 N/A. Article 10 of the Council's Constitution requires the Audit Committee to monitor progress against the Annual Audit Plan.

5. Implications

5.1 Appendix 1 sets out the relevant implications considered in the preparation of the report.

6. Background Papers

6.1 Electronic files and Audit working papers held by Internal Audit, Corporate Finance, County Hall.

7. Appendices

7.1 Appendix 1 – Implications.

7.2 Appendix 2 – Internal Audit Progress Report up to September 2024.

8. Recommendations

8.1 That Audit Committee are asked to note the performance of Internal Audit during this period.

9. Reasons for Recommendation(s)

9.1 To note that the Council is complying with the requirements of the Council's Constitution.

Report Author:
Mark Lunn

Contact details:
mark.lunn@derbyshire.gov.uk

Implications

Financial

1.1 None.

Legal

2.1 The Council has a duty to maintain an adequate and effective system of internal audit of its accounting records and system of internal control.

2.2 Internal Audit discharges the Council's statutory responsibilities under Regulation 5 of the Accounts & Audit Regulations 2015 and fulfils significant aspects of the Director of Finance & ICT's statutory duties under Section 151 of the Local Government Act 1972.

Human Resources

3.1 None.

Information Technology

4.1 None.

Equalities Impact

5.1 None.

Corporate objectives and priorities for change

6.1 The work of Audit staff supports the Council Plan Refresh 2023-25 key actions for high performing, value for money and resident focused services, by independently assessing Council services and activities.

Other (for example, Health and Safety, Environmental Sustainability, Property and Asset Management, Risk Management and Safeguarding)

7.1 None.