

Audit and Governance Committee



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| Date of meeting: | 12 November 2024 |
| Title of Report: | Internal Audit Half Year Report 2024/25 |
| Lead Member: | Councillor Mark Lowry (Cabinet Member for Finance) |
| Lead Strategic Director: | David Northey (Interim Service Director for Finance) |
| Author: | Louise Clapton, Audit Manager Tony Rose, Head of Devon Assurance Partnership |
| Contact Email: | Louise.clapton@plymouth.gov.uk |
| Your Reference: | AUD/LC |
| Key Decision: | No |
| Confidentiality: | Part I - Official |

Purpose of Report

This report provides Members of the Audit and Governance Committee with:

- the Head of Internal Audit's mid-year assurance opinion of "Reasonable Assurance" on the adequacy and effectiveness of the Authority's internal control framework.
- a position statement on the audit work carried out since April 2024;
- the reviews scheduled for quarters 3 and 4;

With the rapid pace of change in local government, we continue to liaise with the management to ensure the audit plan reflects the Councils current risk and pressures and provides most value to the Council in these challenging times. This risk-based approach has resulted in changes to the audit plan, details of which are included in this report.

Recommendations and Reasons

The Audit and Governance Committee are required to:

1. Review and note the mid-year assurance opinion statement within this report.
2. Review and note the findings within this report.

The Public Sector Internal Audit Standards require the Head of Internal Audit to prepare an annual report providing an opinion that can be used by the organisation to inform its governance statement. This report provides a position statement on the progress towards that opinion.

The Audit Committee are required to consider the assurance as part of the Governance Framework and satisfy themselves from this assurance that the internal control framework continues to be maintained at an adequate level to mitigate risks and inform the Executive for governance requirements.

Alternative options considered and rejected

- I. None, as failure to maintain an adequate and effective system of internal audit would contravene the Accounts and Audit Regulations 2015.

Relevance to the Corporate Plan and/or the Plymouth Plan

The internal audit service assists the Council in delivering robust standards of public accountability and probity in the use of public funds and has a role in promoting high standards of service planning, performance monitoring and review throughout the organisation, together with ensuring compliance with the Council's statutory obligations.

Our work supports delivery of the values and priorities set out in Corporate Plan by ensuring that resources are used wisely, and service areas meet the needs of residents, businesses and communities through the delivery of quality public services.

Implications for the Medium Term Financial Plan and Resource Implications:

Delivery of the audit plan assists the council in the provision of quality public services which also demonstrate value for money. It has also helped ensure an effective control environment is maintained in these financially challenging times.

Financial Risks

None.

Carbon Footprint (Environmental) Implications:

No impacts directly arising from this report.

Other Implications: e.g. Health and Safety, Risk Management, Child Poverty:

** When considering these proposals members have a responsibility to ensure they give due regard to the Council's duty to promote equality of opportunity, eliminate unlawful discrimination and promote good relations between people who share protected characteristics under the Equalities Act and those who do not.*

No impacts directly arising from this report. The work of the internal audit service is an intrinsic element of the Council's overall corporate governance, risk management and internal control framework.

Appendices

**Add rows as required to box below*

| Ref. | Title of Appendix | Exemption Paragraph Number (if applicable) | | | | | | |
|------|---|--|---|---|---|---|---|---|
| | | <i>If some/all of the information is confidential, you must indicate why it is not for publication by virtue of Part 1 of Schedule 12A of the Local Government Act 1972 by ticking the relevant box.</i> | | | | | | |
| | | 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| A | DAP Internal Audit Half Year Report 2024/25 | | | | | | | |

Background papers:

**Add rows as required to box below*

Please list all unpublished, background papers relevant to the decision in the table below. Background papers are unpublished works, relied on to a material extent in preparing the report, which disclose facts or matters on which the report or an important part of the work is based.

| Title of any background paper(s) | Exemption Paragraph Number (if applicable) |
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Sign off:

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| Fin | DJN. 24.25. 110 | Leg | LS/00 0036 09/19 /LB/3 1/10/ 24 | Mon Off | Click here to enter text. | HR | Click here to enter text. | Asset s | Click here to enter text. | Strat Proc | Click here to enter text. |
| <p>Originating Senior Leadership Team member: David Northey, Interim Service Director for Finance</p> <p>Please confirm the Strategic Director(s) has agreed the report? Yes</p> <p>Date agreed: 18/10/2024</p> | | | | | | | | | | | |
| <p>Cabinet Member approval: Councillor Mark Lowry (Cabinet Member for Finance) approved via email</p> <p>Date approved: 31/10/2024</p> | | | | | | | | | | | |