



# Report to Audit Committee

Meeting Date – 17 September 2024  
Key Decision – No  
Public/Private – Public

Portfolio – Governance & Thriving Communities  
Directorate – Resources  
Lead Officer – Head of Internal Audit & Risk Management

## Internal Audit Progress Report 2023/24

### Summary:

To provide an overview of the work carried out by Internal Audit & Risk Management on the 2023/24 Internal Audit plan since the previous Audit Committee on 23<sup>rd</sup> July 2024.

### Recommendations:

Members are requested to:

- (i) Note the progress against the audit plan for 2023/24.
- (ii) Receive the final audit assignments at Appendix 2-4.

### Tracking

Executive:	
Scrutiny:	
Council:	

## 1. Background

- 1.1. Management is responsible for establishing effective systems of governance, risk management and internal control. It is the responsibility of management to put appropriate arrangements in place to confirm that their systems are working effectively, that all information within them is accurate and that they are free from fraud or error.
- 1.2. Internal Audit's role is to provide independent assurance to senior management and the Audit Committee over the adequacy and effectiveness of management's arrangements for governance, risk management and internal control. This report details the work undertaken to deliver this objective.

## 2. Proposals

- 2.1. The final three reviews remaining in the 2032/24 Internal Audit plan have now been finalised and are recorded as follows:

<b>Review Title</b>	<b>Assurance Rating</b>	<b>Appendix</b>
External Homes	Reasonable	1
Financial Sustainability	Reasonable	2
Main Accounting System	Partial	3

- 2.2. Final outcomes against the plan and Key Performance Indicators for 2023/24 are reported as part of the annual Head of Internal Audit opinion.

## 3. Alternative options considered

- 3.1. None

## 4. Conclusion and reasons for recommendations

- 4.1. The Committee is asked to consider the work undertaken to date by Internal Audit during 2023/24.

### Implications:

**Contribution to the Cumberland Plan Priorities - Delivery of the Internal Audit plan will enable the Head of Internal Audit and Risk Management to provide an opinion on the governance, risk management and internal control frameworks in place for the Council.**

**Relevant Risks – Contained within the report.**

**Consultation / Engagement -**

**Legal – None**

**Finance – None**

**Information Governance – None**

**Impact Assessments –**

Have you screened the decision for impacts using the Impact Assessment?

If you have not screened the decision using the Impact Assessment, please explain your reason.

**Contact details:**

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**Appendices attached to report:**

Appendix 1 – External Homes (Final Report)  
Appendix 2 – Financial Sustainability (Final Report)  
Appendix 3 – Main Accounting System (Final Report)

**Background papers:**

Note: in compliance with section 100d of the Local Government Act 1972 the report has been prepared in part from the following papers: