

GOVERNANCE AND AUDIT COMMITTEE

Date of Meeting	Wednesday, 22 nd January 2025
Report Subject	Internal Audit Progress Report
Report Author	Internal Audit, Performance and Risk Manager
Type of Report	Assurance

EXECUTIVE SUMMARY

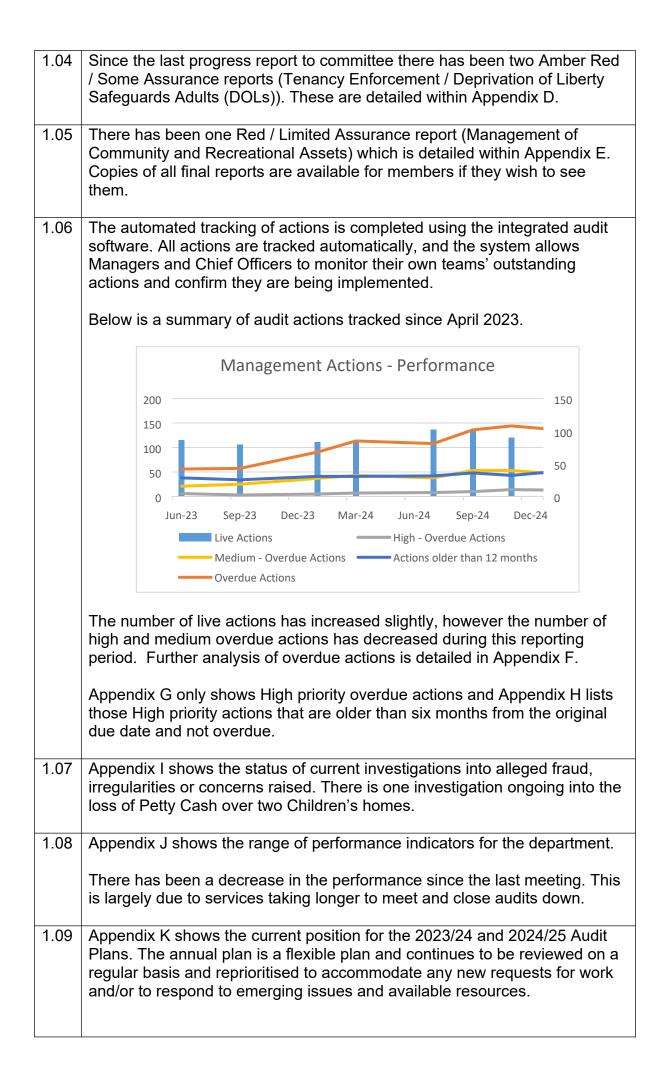
Internal Audit produces a progress report for the Governance and Audit Committee every quarter. This shows the position of the team against the plan, changes to the plan, final reports issued, action tracking, performance indicators and current investigations. This meets the requirements of the Public Sector Internal Audit Standards and, also enables the Committee to fulfil the Terms of Reference with regards to Internal Audit. The current progress report is attached.

RECOMMENDATIONS

1 To consider and accept the report.

REPORT DETAILS

1.00	EXPLAINING THE INTERNAL AUDIT PROGRESS REPORT
1.01	Internal Audit gives a progress report to the Governance and Audit Committee every quarter as part of the usual reporting process. The report is divided into several parts.
1.02	The level of audit assurance for standard audit reviews is detailed within Appendix A. All reports finalised since the last committee meeting are shown in Appendix B.
1.03	Appendix C provides an oversight to Governance & Audit Committee on the cumulative assurance for 2024/25; however, it should be noted this will be fluid. A footnote has been included to list those reports issued with a Red / Amber Red assurance opinion.



2.00	RESOURCE IMPLICATIONS
2.01	None.

3.00	CONSULTATIONS REQUIRED / CARRIED OUT
3.01	None required.

4.00	RISK MANAGEMENT
4.01	The work of Internal Audit provides assurance to the Council that adequate and effective controls are in place to mitigate risks.

5.00	APPENDICE	S
5.01	Appendix A	Levels of Audit Assurance
	Appendix B	Final Reports Issued
	Appendix C	Audit Assurance Summary 2024/25
	Appendix D	Amber Red Reports Issued
	Appendix E	Red Reports Issued
	Appendix F	Action Tracking – Portfolio Statistics
	Appendix G	High Overdue Actions (including actions older than 6 months if overdue)
	Appendix H	Actions older than six months from original due date and not overdue
	Appendix I	Investigation Update
	Appendix J	Performance Indicators
	Appendix K	Operational Plan 2023/24 and 2024/25

6.00	LIST OF ACCESSIBLE BACKGROUND DOCUMENTS	
6.01	Contact Officer:	Lisa Brownbill, Internal Audit, Performance and Risk Manager
	Telephone: E-mail:	01352 702231 Lisa.brownbill@flintshire.gov.uk

7.00	GLOSSARY OF TERMS
7.01	Audit Wales: works to support the Auditor General as the public sector watchdog for Wales. They aim to ensure that the people of Wales know whether public money is being managed wisely and that public bodies in Wales understand how to improve outcomes.

Corporate Governance: the system by which local authorities direct and control their functions and relate to their communities. It is founded on the basic principles of openness and inclusivity, integrity, and accountability together with the overarching concept of leadership. It is an inter-related system that brings together the underlying set of legislative requirements, governance principles and management processes.

Operational Plan: the annual plan of work for the Internal Audit team.