

REPORT TO:		AUDIT COMMITTEE	
DATE:		08 December 2025	
PORTFOLIO:		Councillor Vanessa Alexander - Resources and Council Operations	
REPORT AUTHOR:		Mark Beard – Head of Audit & Investigations	
TITLE OF REPORT:		AUDIT REPORTS & KEY ISSUES – PROGRESS REPORT FOR THE PERIOD SEPTEMBER 2025 – NOVEMBER 2025	
EXEMPT REPORT (Local Government Act 1972, Schedule 12A)	No	Not applicable	
KEY DECISION:	No	If yes, date of publication:	

## 1. **Purpose of Report**

- 1.1 To inform members of the Audit Reports issued during the period September 2025 – November 2025 and bring to the attention of the Committee what the key issues were.

## 2. **Recommendations**

- 2.1 I recommend that Audit Committee:
- note the content of this report for informational purposes.

## 3. **Reasons for Recommendations and Background**

- 3.1 This report covers the period of September 2025 to November 2025. The audit areas and any key issues detailed at Appendix 1.
- 3.2 Members should be aware that the number of audit reports that are issued between each Committee meeting is subject to variation dependent on the size of the audit and any non-routine audit work, such as investigations, that the Team may be involved in. Therefore, for the purpose of reporting, only the audit reports fully completed, issued and agreed will be included.
- 3.3 Any investigations that may be carried out will not be included as a matter of routine in this report, particularly if they relate to a specific individual or individuals.

- 3.4 There is a target of 98% of the audit plan to be completed by the end of the current financial year in terms of audit days completed. As the audit team complete timesheets which then feed into the audit plan, it is possible to state the progress to date and the projected end of year position if that data is extrapolated. Therefore:-

Position as at end of October 2025 = 56.19% of the plan completed  
Projected out-turn position for 2025/26 = 96.33% of the plan completed

- 3.5 The position at the end of August 2025 can be broken down as follows:-

Month	% of the Plan Completed that Month
April 2025	7.35%
May 2025	6.57%
June 2025	5.40%
July 2025	8.06%
August 2025	8.19%
September 2025	12.15%
October 2025	8.47%

#### 4. **Alternative Options considered and Reasons for Rejection**

- 4.1 Not applicable as the report is for informational purposes only.

#### 5. **Consultations**

- 5.1 No consultations required as this report is based on data and information held by the audit team based on the work completed.

#### 6. **Implications**

<b>Financial implications (including any future financial commitments for the Council)</b>	There are no financial implications arising from this report
<b>Legal and human rights implications</b>	There are no legal or human rights implications arising from this report.
<b>Assessment of risk</b>	Risks are taken into consideration during the audit process itself; there is no direct risk implication from this report.
<b>Equality and diversity implications</b> <i>A <a href="#">Customer First Analysis</a> should be completed in relation to policy decisions and should be attached as an appendix to the report.</i>	This report is produced for information awareness of the progress of the Audit Team against the annual Internal Audit Plan. The Audit Planning process has had an equality impact assessment which

	remains valid, and it is not necessary to update this with a Customer First Analysis currently. The individual audit assignments may, in some cases, feed into the needs of equality and diversity issues within individual service areas of the Council
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**7. Local Government (Access to Information) Act 1985:  
List of Background Papers**

- 7.1 No background papers were necessary for the preparation of this report.

## **APPENDIX 1**

### **AUDIT COMMITTEE – 8 December 2025**

#### **Summary of the main issues arising from audits carried out September 2025 – November 2025**

##### **Procurement Arrangements:-**

###### **Audit Assurance Opinion Issued:- Comprehensive assurance**

*The work carried out within this audit assignment is in conformance with the Global Internal Audit Standards. The work undertaken showed a sound system of internal control which is designed to meet the service objectives, in addition the work carried out showed controls are consistently being applied.*

- No issues arising.

##### **Risk Management Policy & Framework:-**

###### **Audit Assurance Opinion Issued:- Substantial assurance**

*The work undertaken showed there is generally a sound system of internal control designed to meet service objectives, and controls are generally being applied consistently. However, some weaknesses in the design and / or inconsistent application of controls put the achievement of particular objectives at risk.*

- It was agreed with Management that once the Risk Management Policy & Framework has been updated and agreed with Cabinet, that it will be placed on the Hyntranet so that all staff have access to it.
- The audit engagement found that not all risk owners respond to the periodic requests for updates to the risk registers, even if only to staff that there is no change. It was agreed with management that Heads of Service / Service Managers will be briefed on the importance of reviewing their risks within the risk registers.

##### **Creditors:-**

###### **Audit Assurance Opinion Issued:- Comprehensive assurance**

*The work carried out within this audit assignment is in conformance with the Global Internal Audit Standards. The work undertaken showed a sound system of internal control which is designed to meet the service objectives, in addition the work carried out showed controls are consistently being applied.*

- No issues arising.

##### **Housing Support Fund 7:-**

*Audit Assurance Opinion Issued:- Comprehensive assurance*

*The work carried out within this audit assignment is in conformance with the Global Internal Audit Standards. The work undertaken showed a sound system of internal control which is designed to meet the service objectives, in addition the work carried out showed controls are consistently being applied.*

- No issues arising..