

1` Audit Committee

25 September 2025



Title	Annual Internal Audit Conclusion 2024-25
Purpose of the report	To consider and note the Annual Internal Audit Conclusion 2024-25.
Report Author	Natalie Jerams, Deputy Head of Southern Internal Audit Partnership
Ward(s) Affected	All Wards
Exempt	No
Exemption Reason	N/A
Corporate Priority	Community Addressing Housing Need Resilience Environment Services
Recommendations	To consider and note the Annual Internal Audit Conclusion 2024-25.
Reason for Recommendation	In accordance with the Internal Audit Charter, the Audit Committee is required to consider the Annual Internal Audit Conclusion of the Chief Internal Auditor.

1. Summary of the report

What is the situation	Why we want to do something
<ul style="list-style-type: none">In accordance with the Public Sector Internal Audit Standards (as relevant to 2024/25) the Chief Internal Auditor is required to provide an Annual Conclusion including an opinion on the framework of governance, risk management and control.	<ul style="list-style-type: none">The Annual Internal Audit Conclusion can be used by the Council to inform their Annual Governance Statement for 2024-25. The annual audit conclusion culminates in an overall opinion on the adequacy and effectiveness of the organisations' framework of governance, risk management and control.
This is what we want to do about it	These are the next steps
<ul style="list-style-type: none">Consider and note the Annual Internal Audit Conclusion 2024-25.	<ul style="list-style-type: none">For Management Team and Group Heads to review and note the Chief

	<p>Internal Auditor's Annual Conclusion for 2024-25.</p> <ul style="list-style-type: none"> • For Audit Committee to consider and note the Annual Internal Audit Conclusion for 2024-25. • For the organisation to consider the report to help inform their Annual Governance Statement 2024-25.
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- 1.1 The purpose of this paper is to present the Annual Internal Audit Conclusion for 2024-25 (Appendix A) in accordance with the requirements of the Public Sector Internal Audit Standards.

2. Key issues

- 2.1 Under the Accounts and Audit (England) Regulations 2015, the Council is responsible for:
- ensuring that its financial management is adequate and effective and that it has a sound system of internal control which facilitates the effective exercise of functions and includes arrangements for the management of risk, and
 - undertaking an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal auditing standards and guidance.
- 2.2 The Annual Internal Audit Conclusion for 2024-25 provides the Chief Internal Auditor's opinion on the effectiveness of the framework of governance, risk and control and summarises audit work from which that opinion is derived for the year 2024-25.
- 2.3 The Audit Committee's attention is drawn to the following points:
- Internal audit was compliant with the Public Sector Internal Audit Standards during 2024-25;
 - The revised internal audit plan for 2024-25 has been substantially delivered to draft report; however not all have been finalised; and
 - The Council's framework of governance, risk management and management control are considered to be 'Limited'.

3. Options analysis and proposal

- 3.1 To consider and note the Annual Internal Audit Conclusion 2024-2025.

4. Financial management comments

4.1 To be populated

5. Risk management comments

5.1 In delivery the programme of audit work for 2024-25 the Chief Internal Auditor has ensured that a risk-based approach has been applied in line with audit standards and focussed on areas of higher priority that align with corporate priorities and objectives. Consideration has been given to current and emerging risks (and opportunities) facing the Council during 2024-25.

6. Procurement comments

6.1 None

7. Legal comments

7.1 To be updated.

8. Other considerations

8.1 None

9. Equality and Diversity

Equality and diversity are key considerations that feature in the assessment of risk and audit needs.

10. Sustainability/Climate Change Implications

10.1 Sustainability is a key consideration and features in the assessment of risk and audit needs.

11. Timetable for implementation

11.1 Applicable for the period 1 April 2024 – 31 March 2025

12. Contact

12.1 Natalie Jerams, Deputy Head of Southern Internal Audit Partnership
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Background papers: None

Appendices:

Appendix A – Annual Internal Audit Conclusion 2024-25