Committee Report Checklist

Please submit the completed checklists with your report. If final draft report does not include all the information/sign offs required, your item will be delayed until the next meeting cycle.

Stage 1
Report checklist – responsibility of report owner

ITEM	Yes / No	Date
Councillor engagement / input from Chair prior to briefing		
Commissioner engagement (if report focused on issues of concern to Commissioners such as Finance, Assets etc)		
Relevant Group Head review		
MAT+ review (to have been circulated **at least 5 working days before Stage 2**)		
This item is on the Forward Plan for the relevant committee	**Yes**	**08/04/25**
	Reviewed by	
Finance comments	**TC**	**29/08/25**
Risk comments		
Legal comments	**LH**	**29/08/25**
HR comments (if applicable)		

For reports with material financial or legal implications the author should engage with the respective teams at the outset and receive input to their reports prior to asking for MO or s151 comments.

Do not forward to stage 2 unless all the above have been completed.

Stage 2
Report checklist – responsibility of report owner

ITEM	Completed by	Date
Monitoring Officer commentary – at least **5 working days before MAT**	**L Heron**	**29/08/25**
S151 Officer commentary – at least **5 working days before MAT**	**T Collier**	**29/08/25**
Confirm final report cleared by MAT		

Audit Committee

25 September 2025

Title	Internal Audit Progress Report August 2025
Purpose of the report	To inform, assure and approve
Report Author	Iona Bond, 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 note the Internal Audit Progress Report – August 2025 (Appendix A).** **To approve the adjustments to the internal audit plan 2025-26**
Reason for Recommendation	In accordance with the Global Internal Audit Standards in UK Public Sector the Chief Internal Auditor is required to provide a written status report to the Audit Committee.

1. Executive summary of the report

What is the situation	Why we want to do something
• In accordance with the Global Internal Audit Standards in UK Public Sector the Chief Internal Auditor is required to provide a written status report to present internal audit activity and key findings from work concluded in delivery of the internal audit plan.	• The internal audit progress report provides a mechanism through which internal audit performance, issues impacting the Chief Internal Auditors annual opinion, and progress against the audit plan can be monitored.
This is what we want to do about it	These are the next steps

• Consider the internal audit progress report for awareness of issues raised and to monitor the implementation of management actions raised to mitigate identified risks.	• To inform and assure Management Team and Group Heads of internal audit progress against the planned assurance assignments and key issues raised for 2025/26 and confirm it is agreeable and to note changes to the 2025-26 annual audit plan. • To inform and assure the Audit Committee of the Internal Audit Progress at the meeting of 25 September 2025. • For the Audit Committee to approve changes to the 2025-26 annual audit plan.

1.1 This report provides an overview of internal audit activity against assurance work completed in accordance with the approved audit plan for 2025-26 and to provide an overview of the outstanding management actions.

2. Key issues

2.1 The mandate for internal audit in local government is specified within the Accounts and Audit [England] Regulations 2015, which states:

'A relevant authority must undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal auditing standards or guidance.'

2.2 From 1 April 2025, the 'standards or guidance' in relation to internal audit are those laid down in the Global Internal Audit Standards (GIAS), Application Note: Global Internal Audit Standards in the UK Public Sector (Application Note) and the Code of Practice for the Governance of Internal Audit in UK Local Government. The collective requirements shall be referred to as the Global Internal Audit Standards in the UK Public Sector (the Standards).

2.3 The Southern Internal Audit Partnership have made all necessary adaptions to its processes, procedures and practices to ensure it is best placed to conform with these requirements with effect from 1 April 2025.

2.4 In accordance with proper internal audit practices (Global Internal Audit Standards in the UK Public Sector), the Chief Internal Auditor is required to provide a written status report to the Corporate Governance, Audit & Standards Committee, summarising:

- ongoing confirmation or otherwise regarding independence, and impairments [Standard 7.1]

- a summary of significant issues and escalation of matters of importance [Standard 8.1]
- overview and sufficiency of resourcing [Standards 8.2, 10.1, 10.2, and 10.3]
- communication of unresolved issues that fall outside of the Council's risk tolerance [Standard 11.5]
- update on progress and any changes to the annual audit plan [Standard 9.4]
- internal audit performance measures [Standard 12.2]
- status of 'live' internal audit reports and status on the implementation of management actions [Standard 15.2]

2.5 Members are requested to note the Internal Audit Progress Report – August 2025 (Appendix A) and approve adjustments to the internal audit plan 2025-26.

3. Options appraisal and proposal

3.1 To inform and assure the Audit Committee of Internal Audit progress as detailed within Appendix A.

4. Risk implications

4.1 In producing the programme of audit work for 2025/26 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 2025/26.

5. Financial implications

5.1 The Internal Audit Progress Report includes reviews of functions and systems that are financially material and therefore represent greater risk to the authority. Issues presenting adverse financial consequences or threats to the Council's financial position apply to a range of workstreams on the plan.

6. Legal comments

6.1 The Global Internal Audit Standards in UK Public Sector are mandatory further to the Accounts and Audit (England) Regulations 2015 within which there is a requirement to provide a written status report to the Audit Committee.

6.2 This report assists the Council to demonstrate compliance with the statutory requirements.

Corporate implications

7. S151 Officer comments

7.1 As S151 Officer, it is important to receive timely and comprehensive assurance, that the audit plan is on track and to have feedback on risks and emerging issues, and equally feedback on progress being made on addressing risks identified in recent external reviews. The S151 Officer fully supports SIAP and the Audit Committee in seeking to ensure that officers and SIAP are working effectively to ensure that the audits in the plan are delivered. As stated above there are no additional budget implications.

8. Monitoring Officer comments

8.1 The Monitoring Officer confirms that the relevant legal implications have been taken into account.

9. Procurement comments

9.1 There are no procurement implications arising from this report.

10. Equality and Diversity

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

11. Sustainability/Climate Change Implications

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

12. Other considerations

12.1 None.

13. Timetable for implementation

13.1 Applicable for the period 1 April 2025 – 31 March 2026

14. Contact

14.1 Iona Bond, Deputy Head of Southern Internal Audit Partnership
iona.bond@hants.gov.uk

Please submit any material questions to the Committee Chair and Officer Contact by two days in advance of the meeting.

Background papers: Internal Audit Plan 2025-26.

Appendices:
Appendix A – Internal Audit Progress Report August 2025