

Title of Report	QUARTER 2 AUDIT PROGRESS REPORT	
Presented by	Kerry Beavis Internal Audit Manager	
Background Papers	Public Sector Internal Audit Standards Internal Audit Plan 2024-25	Public Report: Yes Appendix 2 is exempt under Paragraph 3 of Part 1 of Schedule 12A to the Local Government Act 1972
Financial Implications	None arising from this report.	
	Signed off by the Section 151 Officer: yes	
Legal Implications	None arising from this report.	
	Signed off by the Monitoring Officer: yes	
Staffing and Corporate Implications	None arising from this report.	
	Signed off by the Head of Paid Service: yes	
Purpose of Report	To inform the Committee of the progress against the Internal Audit Plan for 2024/25 and to highlight any incidences of significant control failings or weaknesses that have been identified.	
Recommendations	THAT THE AUDIT AND GOVERNANCE COMMITTEE NOTES THE REPORT.	

1.0 BACKGROUND

- 1.1 The Public Sector Internal Audit Standards require the Council's Audit Committee to approve the audit plan and monitor progress against it. The Standards state that the Committee should receive periodic reports on the work of internal audit.
- 1.2 The Audit and Governance Committee approved the 2024/25 Audit Plan on 24 April 2024. The Committee receives quarterly progress reports.

2.0 PROGRESS REPORT

- 2.1 The Internal Audit Progress Report for quarter 2 is attached at Appendix 1. A confidential audit report is attached at Appendix 2.

Policies and other considerations, as appropriate	
Council Priorities:	An effective internal audit service supports all council priorities.
Policy Considerations:	N/A
Safeguarding:	There are no specific risks associated with this report.
Equalities/Diversity:	N/A
Customer Impact:	N/A
Economic and Social Impact:	N/A
Environment, Climate Change and Zero Carbon	N/A
Consultation/Community/Tenant Engagement:	The report was presented to the Corporate Leadership Team on 30 October 2024.
Risks:	There are no specific risks associated with this report, however, if the Audit and Governance Committee did not receive periodic reports from Internal Audit, there would be a risk of none conformance with the Public Sector Internal Audit Standards.
Officer Contact	Kerry Beavis Internal Audit Manager Kerry.beavis@nwleicestershire.gov.uk