

Internal Audit Progress Report 2024/25

Report of the Chief Internal Auditor

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1 Executive Summary

This report provides the Committee with a progress update on delivery of the annual internal audit plan, the results of which will be used to form the annual opinion on the Service's framework of internal control, risk management and governance.

2 Recommendation

The Committee is asked to note the report.

3 Background

The Service has a legal duty to maintain an adequate and effective Internal Audit function. The primary role of Internal Audit is to provide independent assurance that the Service has put in place appropriately designed internal controls to ensure that:

- Assets and interests are safeguarded;
- Reliable records are maintained;
- Policies, procedures and directives are adhered to; and
- Services are delivered in an efficient, effective and economic manner.

4 Internal Audit Plan 2024/25 progress

The Internal Audit plan for 2024/25 was approved by the Standards, Audit and Performance Committee on 10th July 2024. Progress against delivery of that plan is set out in the appendix to the report. The plan is on track to be delivered.

The Public Sector Internal Audit Standards require that any significant changes to the internal audit plan must be approved by the Standards, Audit and Performance Committee. It is also good practice to continually review the audit plan in light of emerging issues, to ensure that the work of internal audit adds maximum value by proactively responding to and aligning its work with the most significant risks facing the organisation. There are no proposed amendments to the internal audit plan at this time.

5 Financial Implications

There are no financial implications arising from this report.

6 Legal Comment

There are no legal implications arising from this report.

7 Equality Impact Assessment

There are no equality or diversity implications arising from this report. An e-EQIA is not, therefore, required.

8 Appendix

Appendix: Internal Audit Progress Report

9 Background Papers

All supporting information is held by Worcestershire Internal Audit Shared Service and is available on request with the intellectual rights remaining with Shropshire and Wrekin Fire and Rescue Authority. The key documents are the Audit Reports and Standards, Audit and Performance Committee Progress Reports.