



Council name	<b>COTSWOLD DISTRICT COUNCIL</b>
Name and date of Committee	<b>AUDIT AND GOVERNANCE COMMITTEE – 28<sup>TH</sup> JANUARY 2025</b>
Subject	<b>INTERNAL AUDIT PROGRESS REPORT</b>
Wards affected	N/A
Accountable member	Cllr Mike Every, Cabinet Member for Finance Email: mike.every@cotswold.gov.uk
Accountable officer	David Stanley, Chief Finance Officer Email: david.stanley@cotswold.gov.uk
Report author	Lucy Cater, Head of Internal Audit Email: lucy.cater@swapaudit.co.uk
Summary/Purpose	To present a summary of the audit work concluded since the last meeting of this Committee.
Annexes	Annex A – Report of Internal Audit Activity 2024/25 Annex B – Agreed Actions Annex C – Draft Internal Audit Plan 2025/26
Recommendation(s)	That the Audit and Governance Committee resolves to:  1. Note the report
Corporate priorities	<ul style="list-style-type: none"><li>• Delivering Good Services</li><li>• Responding to the Climate Emergency</li><li>• Delivering Housing</li><li>• Supporting Communities</li><li>• Supporting the Economy</li></ul>
Key Decision	NO
Exempt	NO



**COTSWOLD**

District Council

Consultees/ Consultation	(N/A



## **1. EXECUTIVE SUMMARY**

- 1.1** The Council must ensure that it has sound systems of internal control that facilitate the effective management of all the Council's functions. The work delivered by SWAP Internal Audit Services (SWAP), the Council's internal audit service, is one of the control assurance sources available to the Audit, Compliance and Governance Committee, the Executive Leadership Team and Service Leadership Team and supports the work of the external auditor.
- 1.2** The Annual Internal Audit Opinion presented to the Audit, Compliance and Governance Committee provides an overall assurance opinion at the end of the financial year. This Internal Audit Progress Report, however, is designed to give the Audit, Compliance and Governance Committee the opportunity to comment on the work completed by the partnership and provide 'through the year' comment and assurances on the control environment.

## **2. BACKGROUND**

- 2.1** The Internal Audit Service is provided to this Council by SWAP Internal Audit Services (SWAP). SWAP is a local authority-controlled company.
- 2.2** The report attached at Annex A sets out the work undertaken by SWAP for the Council since the last meeting of this Committee. It follows the risk-based auditing principles and, therefore, this is an opportunity for the Committee to be aware of emerging issues which have resulted in SWAP involvement.
- 2.3** Officers from SWAP will be in attendance at the Committee meeting and will be available to address Members' questions.

## **3. MAIN POINTS**

- 3.1** The progress report enables the Audit Committee to monitor the work of the Internal Audit Service and ensure that it remains effective. It also provides the Committee with assurance opinions over areas reviewed within the reporting period, details of audit recommendations and the outcome of follow-up reviews conducted on previous audit recommendations.
- 3.2** We have finalised 6 audits since the last meeting of this committee
- Emergency Planning – Mid Substantial



- Data Protection and Data Breaches – Advisory
- Community Infrastructure Levy (CIL) – High Reasonable
- Members Allowances and Expenses – Mid Limited
- Levelling Up Funding – Mid Substantial
- Human Resources – Advisory
- Revenues and Benefits (Ctax and NNDR) – High Reasonable
- Revenues and Benefits (Ctax Support and Housing Benefits) – Mid Substantial

**3.3** We continue to follow up all agreed actions. A report (Annex B) showing all open agreed actions and those that have been actioned has been included for Members information.

**3.4** Attached at Annex C is the first draft of an Internal Audit Plan for 2025/26, for the Committee to consider, and feed into. We still need to conduct consultation with service areas for items to include in future plans. The final Internal Audit Plan will be brought to the Committee for approval in April 2025.

#### **4. FINANCIAL IMPLICATIONS**

**4.1** The Internal Audit Service is operating within the contract sum.

#### **5. LEGAL IMPLICATIONS**

**5.1** None directly from this report. Internal Audit reviews consider compliance with legislation relevant to the service area under review.

#### **6. RISK ASSESSMENT**

**6.1** Any weaknesses in the control framework, identified by Internal Audit activity, continues to threaten organisational objectives until recommendations are implemented.

#### **7. EQUALITIES IMPACT**

**7.1** Under equality legislation, the Council has a legal duty to pay 'due regard' to the need to eliminate discrimination and promote equality in relation to:

- Race
- Disability
- Gender, including gender reassignment
- Age



- Sexual Orientation
- Pregnancy and maternity
- Religion or belief

**7.2** The Council also has a duty to foster good relations, and to consider the impact of its decisions on human rights. The law requires that this duty to pay 'due regard' is demonstrated in the decision making process. Therefore your report should contain a statement as to whether the recommendation has a particular impact on any of the above groups

**7.3** Any reports that relate to new policies, procedures or services or changes to policies, procedures or services must be accompanied by an appropriate equalities impact assessment (EIA) which should be included as an annex. You can access further guidance and the EIA template [via the portal](#) and the Council's Equality Policy [on the website.](#))

## **8. CLIMATE AND ECOLOGICAL EMERGENCIES IMPLICATIONS**

**8.1** These will be reported if identified in any of our audits

## **9. BACKGROUND PAPERS**

**9.1** The following documents have been identified by the author of the report in accordance with section 100D.5(a) of the Local Government Act 1972 and are listed in accordance with section 100 D.1(a) for inspection by members of the public:

- Internal Audit Progress Reports

**9.2** These documents will be available for inspection online at [www.cotswold.gov.uk](http://www.cotswold.gov.uk) or by contacting democratic services [democratic@cotswold.gov.uk](mailto:democratic@cotswold.gov.uk) for a period of up to 4 years from the date of the meeting.

(END)