

Audit Committee Meeting	
Meeting Date	22 January 2025
Report Title	Internal Audit & Assurance Progress Report 2024/25
EMT Lead	Lisa Fillery – Director of Resources
Head of Service	Katherine Woodward – Head of Audit Partnership
Lead Officer	Katherine Woodward – Head of Audit Partnership
Classification	Open
Recommendations	1. That work completed so far on the 2024/25 Audit & Assurance Plan be noted.

1 Purpose of Report and Executive Summary

- 1.1 This report is for information and summarises progress towards delivering the Internal Audit to date. In addition, it also provides updates on:
- Completed 2023/24 audits which will be used to inform the 2024/25 Audit Opinion.
 - Resource changes with the Mid Kent Audit Partnership team.
 - Overall progress.
 - The results of the follow up of agreed management actions.
 - Changes to the Internal Audit Standards from April 2025.

2 Background

- 2.1 The Audit Committee approved the 2024/25 audit plan in April 2024. This report provides information to Members on the work completed on the Internal Audit Plan.

3 Proposals

- 3.1 We present the report to Members for their information and for noting.

4 Alternative Options Considered and Rejected

- 4.1 We present the report to Members for their information and for noting.

5 Consultation Undertaken or Proposed

- 5.1 We present the report for Member information and for noting. There has been no formal consultation, but its content has been discussed with the Director of Resources and Executive Management Team.

Issue	Implications
Corporate Plan	Mid Kent Audit's work supports all Council activity and the wider Corporate Plan in evaluating governance
Financial, Resource and Property	The work internal audit does on behalf of Swale Borough Council, is carried out within agreed resources.
Legal, Statutory and Procurement	The Council is required by Regulations to deliver a conforming internal audit service
Crime and Disorder	No direct implications
Environment and Climate/Ecological Emergency	No direct implications
Health and Wellbeing	No direct implications
Safeguarding of Children, Young People and Vulnerable Adults	No direct implications
Risk Management and Health and Safety	The audit plan draws on the Council's risk management in considering areas for audit review. In turn, audit findings will provide feedback on identification and management of risk.
Equality and Diversity	No direct implications
Privacy and Data Protection	We handled all information collected by the service in line with relevant data protection policies.

7 Appendices

- 7.1 The following documents are to be published with this report and form part of the report:
- Appendix 1: Internal Audit & Assurance Progress Report.
 - Appendix 2: Completed Audit Summary Information
 - Appendix 3: Outstanding Audit recommendations
 - Appendix 4 – Audit Committee Guidance and Toolkit
 - Appendix 5 – What Audit Committees need to know.
 - Appendix 6 – Global Internal Audit Standards Domain III
 - Appendix 7 – Essential Conditions for the Audit Committee

8 Background Papers

Full reports which support the audit engagements summarised in this report are available on request. In addition, previous Audit Committee reports can be found [here](#).