

## CEREDIGION COUNTY COUNCIL

<b>Report to:</b>	<b>Governance and Audit Committee</b>
<b>Date of meeting:</b>	<b>26 March 2025</b>
<b>Title:</b>	<b>Internal Audit Progress Report 1/10/24 – 31/12/24</b>
<b>Purpose of the report:</b>	<b>To provide Members with an update on the work undertaken by internal audit during the above period</b>

The Committee considered the annual Internal Audit Strategy 2024/25 at its meeting in March 2024 which also identified the main areas of work for the 2024/25 operational audit plan. The Plan included reviews carried forward from the previous year's audit plan, routine audits eg grant certifications and work prioritised dependant on risk, on which the Internal Audit Section can form its assurance opinion.

For 2024/25, a risk assessment was undertaken in addition to information from the Council's Corporate Risk Register as new risks to the Council continue to emerge, which are constantly changing. IA will therefore assess its work on an on-going basis, considering the Council's changing needs and priorities regularly. Any reactive work added to the Operational Plan is reported within this report.

This progress report notes the steps made to date toward delivery of the audit strategy, by providing a summary of the work undertaken. It also documents the current resource position, and the Section's improvement plan.

<b>Recommendation(s):</b>	<b>To consider the work undertaken and current position of the Internal Audit Section</b>
<b>Reasons for decision:</b>	<b>That the Committee is satisfied that the Internal Audit Section is undertaking sufficient and appropriate work in order to provide a realistic assurance at year-end, whilst adding value and assisting the Council in achieving its objectives.</b>
<b>Appendices:</b>	Internal Audit Progress Report 1/10/24-31/12/24
<b>Corporate Lead Officer:</b>	Elin Prysor CLO-Legal and Governance / Monitoring Officer
<b>Reporting Officer:</b>	Alex Jenkins Corporate Manager – Internal Audit
<b>Date:</b>	26 March 2025