

ANNUAL INTERNAL AUDIT CONCLUSION 2024-25

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Wards affected:	(All Wards);
Appendices (attached):	Appendix 1 – Annual Internal Audit Conclusion 2024-25 Appendix 2 – Restricted Item

Summary

The purpose of this paper is to present the Annual Internal Audit Conclusion for 2024/25 (Appendix 1) in accordance with the requirements of the Public Sector Internal Audit Standards.

Recommendation (s)

The Committee is asked to:

- (1) To consider and note the Annual Internal Audit Conclusion 2024-2025.

1 Reason for Recommendation

- 1.1 In accordance with the Internal Audit Charter, the Audit & Scrutiny Committee is required to consider the Annual Internal Audit Conclusion of the Chief Internal Auditor.

2 Background

- 2.1 The purpose of this paper is to present the Annual Internal Audit Conclusion (Appendix 1) in accordance with the requirements of the Public Sector Internal Audit Standards.
- 2.2 Under the Accounts and Audit (England) Regulations 2015, the Council is responsible for:
- ensuring that its financial management is adequate and effective and that it has a sound system of internal control which facilitates the effective exercise of functions and includes arrangements for the management of risk, and
 - undertaking an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal auditing standards and guidance.

Audit and Scrutiny Committee

17 July 2025

- 2.3 The Annual Internal Audit Conclusion for 2024/25 (attached at Appendix 1) provides the Chief Internal Auditor's opinion on the effectiveness of the framework of governance, risk and control and summarises audit work from which that opinion is derived for the year 2024/25.
- 2.4 The Audit & Scrutiny Committee's attention is drawn to the following points:
- Internal audit was compliant with the Public Sector Internal Audit Standards during 2024/25;
 - The internal audit plan for 2024/25 has been substantially delivered; and
 - The Council's framework of governance, risk management and management control are considered to be 'Reasonable'.

3 Risk Assessment

Legal or other duties

3.1 Equality Impact Assessment

3.1.1 None for the purposes of this report.

3.2 Crime & Disorder

3.2.1 None for the purposes of this report.

3.3 Safeguarding

3.3.1 None for the purposes of this report.

3.4 Dependencies

3.4.1 None for the purposes of this report.

3.5 Other

3.5.1 None for the purposes of this report.

4 Financial Implications

4.1 There are no financial implications in this report.

4.2 **Section 151 Officer's comments:** No direct financial implications as a result of this report.

Audit and Scrutiny Committee

17 July 2025

5 Legal Implications

- 5.1 There are no legal implications arising from this report.
- 5.2 **Legal Officer's comments:** None arising from the content of this report.

6 Policies, Plans & Partnerships

- 6.1 **Council's Key Priorities:** The following Key Priorities are engaged:
 - 6.1.1 Effective Council: Engaging, responsive and resilient Council.
- 6.2 **Service Plans:** The matter is not included within the current Service Delivery Plan.
- 6.3 **Climate & Environmental Impact of recommendations:** not applicable.
- 6.4 **Sustainability Policy & Community Safety Implications:** not applicable.
- 6.5 **Partnerships:** not applicable.
- 6.6 **Local Government Reorganisation Implications:** not applicable.

7 Background papers

- 7.1 The documents referred to in compiling this report are as follows:

Previous reports:

- Audit and Scrutiny Committee (2024) *Internal Audit Plan 2024-2025 and Internal Audit Charter 2024-2025*, 28th March 2024. Online available: <https://democracy.epsom-ewell.gov.uk/ieListDocuments.aspx?CId=157&MId=1523>

Other papers:

- None.