

Report of the Head of Internal Audit – Worcestershire Internal Audit Shared Service (WIASS)

Internal Audit Progress Report

Purpose of report

1. To allow the Committee to scrutinise the delivery of the Internal Audit plan for 2025/26.
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Recommendation

The Treasurer recommends that the report is noted.

Executive Summary

2. 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.

Background

3. 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.

Report

4. The Internal Audit plan for 2024/25 was approved by the Audit and Standards Committee on 16 April 2025. Progress against delivery of that plan is set out at Appendix 1.
5. The Internal Audit Standards require that any significant changes to the internal audit plan must be approved by the Audit and Standards 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.

Corporate Considerations

Resource Implications (identify any financial, legal, property or human resources issues)	There are no financial issues that require consideration.
Strategic Policy Links & Core Code of Ethics (Identify how proposals link with current priorities & policy framework and align to the Core Code of Ethics)	Selected audits are risk based and linked to the delivery of priorities and policy framework.
Productivity & Efficiency (Identify how proposal improves productivity or efficiency)	N/A
Risk Management / Health & Safety (identify any risks, the proposed control measures and risk evaluation scores).	Yes, whole report.
Consultation (identify any public or other consultation that has been carried out on this matter)	N/A – no policy change is recommended
Equalities (has an Equalities Impact Assessment been completed? If not, why not?)	N/A
Data Protection Impact Assessment (where personal data is processed a DPIA must be completed to ensure compliant handling)	N/A

Supporting Information

Appendix 1 – Internal Audit Progress Report