

# Cheltenham Borough Council

## Audit, Compliance and Governance Committee

**28 May 2025**

### Internal Audit Update

---

**Accountable member:**

Councillor Peter Jefferies, Cabinet Member for Finance & Assets

**Accountable officer:**

Paul Jones, Deputy Chief Executive, Section 151 Officer

**Ward(s) affected:**

N/A

---

**Key Decision:** No

**Executive summary:**

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.

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.

## **Recommendation: That Audit, Compliance and Governance Committee:**

- 1. considers the attached reports and makes comment on its content as necessary.**
- 

### **1. Implications**

#### **1.1 Financial, Property and Asset implications**

There are no financial, property and asset implications arising from this report.

**Signed off by:** Gemma Bell, Director Finance & Assets (Deputy Section 151 Officer), [Gemma.Bell@cheltenham.gov.uk](mailto:Gemma.Bell@cheltenham.gov.uk)

#### **1.2 Legal implications**

There are no specific legal implications arising from the report and its recommendation.

Monitoring the implementation of Internal Audit recommendations assists the Council to minimise risk areas and thereby reduce the prospects of legal challenge.

**Signed off by:** Roslyn Howden, Senior Lawyer, [Roslyn.howden@onelegal.org.uk](mailto:Roslyn.howden@onelegal.org.uk)

#### **1.3 Environmental and climate change implications**

None arising from the report agreed actions

**Signed off by:** Maizy McCann, Climate Officer, [Maizy.McCann@cheltenham.gov.uk](mailto:Maizy.McCann@cheltenham.gov.uk)

#### **1.4 Corporate Plan Priorities**

This report contributes to the following Corporate Plan Priorities:

- Making Cheltenham the Cyber Capital of the UK
- Working with residents, communities and businesses to help make Cheltenham #netzero by 2030
- Increasing the number of affordable homes through our £180m housing investment plan
- Ensuring residents, communities and businesses benefit from Cheltenham's future growth and prosperity
- Being a more modern, efficient and financially sustainable council

#### **1.5 Equality, Diversity and Inclusion Implications**

No implications arising from the report agreed actions.

## **1.6 Performance management – monitoring and review**

Regular monitoring reports are provided to this Committee and, in the interim period regular meetings are held between Internal Audit and the Deputy Chief Executive. New and emerging risks are discussed, and the impact of the recommendations made by Internal Audit are discussed.

---

## **2 Background**

2.1 The Audit Plan for 2024/25 was approved by this Committee in April 2024. 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.

2.2 We continue to follow up all agreed actions. A report (Annex B) showing all open agreed actions and those that have been actioned during 2024/25 has been included for Members information.

## **3 Reasons for recommendations**

3.1 This report highlights the work completed by Internal Audit and provides comment on the assurances provided by this work.

## **4 Alternative options considered**

4.1 None

## **5 Consultation and feedback**

5.1 None

## **6 Key risks**

6.1 That weaknesses within the control framework, identified by the Internal Audit Activity, continue to threaten organisational objectives, if agreed actions are not implemented.

---

### **Report author:**

Lucy Cater, Head of Internal Audit

Assistant Director, SWAP Internal Audit Services, [Lucy.Cater@swapaudit.co.uk](mailto:Lucy.Cater@swapaudit.co.uk)

### **Appendices:**

Appendix A – Internal Audit Progress Report, May 2025

Appendix B – Open Agreed Actions

**Background information:**

N/A

