

**Internal Audit Reports**

**RECOMMENDATION(S)**

The Audit Committee is asked to:-

Note or approve recommendations made by the Head of Internal Audit in the following reports presented within the appendices:

- Annual Report on Internal Audits including Head of Audit Opinion and Performance Report (HOIA Report) – Appendix 1.
- Internal audit report for Cyber - Appendix 2.
- Internal audit report for Excess Revenue Share Calculation - Appendix 3.
- Internal Audit Charter - Appendix 4.
- Internal Audit Waste Plan for 2024/25 – Appendix 5.

1. The reports within the appendices were due to be presented to the June 2024 Audit Committee, but this was cancelled due to the General Election held on 4<sup>th</sup> July 2024.
2. The current service level agreement for internal audit with the London Borough of Ealing began in July 2021 and was for a period of three years, with the option to extend for a further two years. The Authority has agreed with London Borough of Ealing to extend for two years, ending the agreement on 30<sup>th</sup> June 2026.
3. The HOIA report within Appendix 1 details the performance of Internal Audit for 2023/24, and includes an update and outstanding reports from that same period.
4. In 2023/24 the following areas were audited along with their outcomes in brackets:
  - a. Income – (Substantial)
  - b. Central Service – Cyber (Limited)
  - c. Residual Waste Contract – Excess Revenue Share Calculation (Reasonable)
5. The Income report was presented to the Audit Committee in January 2024. Appendix 2 and 3 are the final reports for Cyber and Residual Waste Contract respectively. The Senior Leadership Team and respective managers are addressing the recommendations outlined in the final reports.
6. An Internal Audit Charter has been drafted for recommendation in Appendix 4.
7. Appendix 5 is the draft Internal Audit Waste Plan for 2024/25, which is proposing to cover the following areas throughout the year:
  - a. Project Governance (advisory)
  - b. Programme Delivery
  - c. Agresso (Finance System)
  - d. HR (Follow up from 2022 audit)

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