

9 April 2024

Internal Audit Work Plan and Internal Audit Charter 2024/25

Ward(s): All

Portfolios: All

Purpose: For review

1. Aim

- 1.1 The Accounts and Audit Regulations 2015 came into effect on 1 April 2015 and require councils to undertake an effective Internal Audit to evaluate the effectiveness of their risk management, control and governance processes, taking into account Public Sector Internal Auditing Standards or guidance.
- 1.2 Internal Audit also has an independent and objective consultancy role to help line managers improve risk management, governance and control.
- 1.3 The annual opinion on the overall adequacy and effectiveness of the Council's framework of governance, risk management and control is based on the work included in the plan and is an important source of assurance that supports the Annual Governance Statement.
- 1.4 The Internal Audit Charter is a formal document that establishes Internal Audit's position within the organisation, including the nature of the Head of Internal Audit's functional reporting relationship with the Audit Committee. There have been no changes to the Internal Audit Charter for the new financial year.

2. Summary

- 2.1 This report details the final Internal Audit Plan and Internal Audit Charter for 2024/25.
- 2.2 At its meeting on 20th February, the Audit Committee requested that SRR 8 & 9 be included in the Audit Plan for 2024/25. A review of the high level governance areas have been added to the plan against the days for Governance / Risk Management.

3. Recommendations

That Audit Committee approves the final Internal Audit Plan for 2024/25.

4. Report detail – know

- 4.1 The audits in the plan have been proposed on the basis of the Council's current Strategic and Directorate Risk Registers, any emerging legislation which will impact the Council in 2024/25 and the ongoing impacts of the increased cost of living.

4.2 The development of the annual work plan 2024/25 has included discussions with key members of senior management and was presented at CMT on 8th February 2024. Audit Committee were consulted in February 2024. The final plan reflects changes arising from these meetings.

5. Financial information

5.1 There are no direct financial implications arising from this report, however good internal controls and monitoring and reporting of risks supports good financial management. The Internal Audit plan includes audits on the council's key financial systems.

6. Reducing Inequalities

6.1 Effective governance arrangements ensure a focus on delivering of Corporate Plan objectives, a key driver of which is reducing inequalities.

7. Decide

7.1 Audit Committee may wish to comment on the plan.

8. Respond

8.1 All Internal Audit reports afforded high priority recommendations in 2024/25 will be submitted to Audit Committee for consideration. The Audit Committee may call relevant accountable senior managers to provide re-assurance that actions are being taken to address the identified weaknesses in control.

9. Review

9.1 Internal Audit will report progress against the work plan to Audit Committee.

Background papers

Internal audit plan 2024/25

Internal audit reports

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