

REPORT TITLE: INTERNAL AUDIT PLAN 2024-25

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WARD(S): ALL

PURPOSE

The purpose of this report is to provide the Audit and Governance Committee with the Internal Audit Plan for 2024-25 together with an indicative plan for 2025-26 and 2026-27.

The Internal Audit Plan provides the mechanism through which the Chief Internal Auditor can ensure most appropriate use of internal audit resources to provide a clear statement of assurance on risk management, internal control and governance arrangements.

The Plan takes cognisance of the Council's Corporate Risk Register and Council Plan and will remain fluid to the changing needs of the Council.

RECOMMENDATIONS:

1. The Audit and Governance Committee approve the Internal Audit Plan for 2024-25, attached as Appendix A.

## IMPLICATIONS:

### 1 COUNCIL PLAN OUTCOME

- 1.1 Internal audit plays a vital role in supporting the Council accomplish plan outcomes by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes.
- 1.2 The Council is responsible for establishing and maintaining appropriate risk management processes, control systems, accounting records and governance arrangements. Internal audit plays a vital role in advising the Council that these arrangements are in place and operating effectively.
- 1.3 The Council's response to internal audit activity should lead to the strengthening of the control environment and, therefore, contribute to the achievement of the Council Plan Outcomes.

### 2 FINANCIAL IMPLICATIONS

- 2.1 The Internal Audit Plan for 2024-25 comprises a total of 310 resource days and the anticipated cost for the financial year, excluding any inflationary adjustment for nationally agreed pay awards (if applicable), is £106,640.

### 3 LEGAL AND PROCUREMENT IMPLICATIONS

- 3.1 None directly from this report.

### 4 WORKFORCE IMPLICATIONS

- 4.1 None directly from this report.

### 5 PROPERTY AND ASSET IMPLICATIONS

- 5.1 None directly from this report.

### 6 CONSULTATION AND COMMUNICATION

- 6.1 The Executive Leadership Board and Corporate Head of Resources have been consulted on the Internal Audit Report Plan for 2024-25.

### 7 ENVIRONMENTAL CONSIDERATIONS

- 7.1 None directly from this report.

### 8 EQUALITY IMPACT ASSESSEMENT

- 8.1 Not required.

## 9 DATA PROTECTION IMPACT ASSESSMENT

9.1 Not required.

## 10 RISK MANAGEMENT

10.1 The Southern Internal Audit Partnership follow a risk based audit approach in which risks and controls associated with the achievement of defined business objectives are identified and both the design and operation of the controls in place to mitigate key risks are assessed and tested, to ascertain the residual risk to the achievement of managements' objectives. Any audit work intended to provide an audit opinion is undertaken using this approach.

<b>Risk</b>	<b>Mitigation</b>	<b>Opportunities</b>
<i>Financial / VfM</i>	Internal Audit supports the Council to ensure proper financial management through its audit activities and assurance service.	Enhancement of the Council's reputation through the strengthening of the effectiveness of risk management, control and governance processes.

## 11 SUPPORTING INFORMATION:

11.1 The aim of internal audit's work programme is to provide independence and objective assurance to management, in relation to the business activities, systems or processes under review that:

- The framework of internal control, risk management and governance is appropriate and operating effectively; and
- Risks to the achievement of the Council's objectives are identified, assessed and managed to a defined acceptable level.

11.2 The Internal Audit Plan provides the mechanism through which the Chief Internal Auditor can ensure most appropriate use of internal audit resources to provide a clear statement of assurance on risk management, internal control and governance arrangements.

11.3 The Internal Audit Plan has been developed in consultation with officers, taking cognisance of the Council's risk register and the Council Plan 2020-2025.

11.4 The Audit Plan will remain fluid and subject to on-going review in consultation with the relevant officers at the Council, to ensure that it continues to reflect the needs of the organisation. Any amendments to the Plan will be identified through the Chief Internal Auditor's continued contact and liaison with those responsible for governance at the Council.

11.5 The Council's 'Internal Audit Charter' ensures the Chief Internal Auditor has sufficient resource necessary to fulfil the requirements and expectations to deliver an internal audit opinion. Significant matters that jeopardise the delivery of the Plan, or require changes to the Plan will be identified, addressed and reported to the Audit and Governance Committee.

## 12 OTHER OPTIONS CONSIDERED AND REJECTED

12.1 None.

### BACKGROUND DOCUMENTS:-

#### Previous Committee Reports:-

AG101 – Internal Audit Plan 2023-24 – 2025-26

#### Other Background Documents:-

AG128 – Internal Audit Charter 2024-25

### APPENDICES:

Appendix A –Internal Audit Plan 2024-25