

INTERNAL AUDIT STRATEGY AND PROPOSED OPERATIONAL PLAN 2024/2025

REPORT OF: DIRECTOR OF RESOURCES AND ORGANISATIONAL DEVELOPMENT
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Wards Affected: All
Key Decision: No
Report to: 19 March 2023

Purpose of Report

This report sets out the Internal Audit Strategy and proposed Operational Plan (Plan) for 2024/25 and details how the Council will meet its statutory requirements for Internal Audit.

Summary

1. The report sets out how the overall level of audit coverage has been developed. This is underpinned by a risk-based approach to provide Senior Management, Members, and other external bodies with independent assurance on the adequacy of the Council's risk management, governance, and internal control framework.

Recommendation

2. **The Committee is asked to comment on the detailed Internal Audit Plan for 2024/2025.**
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Background

3. This report sets out the proposed programme of work for 2024/25. It takes note of Audits in previous years to build a scheme of audits which ensures Mazars can provide assurance to the Council via the Audit Committee.
4. The attached report at Appendix A provides further details.
5. An Internal Audit update will be provided at the first meeting of the next Municipal year. This is due to both the change in management arrangements at Mazars and, due to the time of year, that a full Internal Annual Report will shortly be available.

Policy Context

6. Receiving this report enables the Audit Committee to perform its duties under the Accounting and Auditing regulations.

Other Options Considered

7. None.

Financial Implications

8. There are financial implications related to the delivery of the proposed Plan for 2024/25 and the days included. A sufficient budget needs to be set aside to cover delivery costs.

9. There may be financial implications regarding implementing internal audit recommendations depending on the nature of the area and recommendations made. Some audit recommendations are also designed to improve value for money and financial control. However, any such implications are considered by Management as part of the consideration of the recommendations raised.

Risk Management Implications

10. Internal Audit identifies weaknesses in the control environment. Therefore, the implementation of recommendations improves the control environment and risk management.

Sustainability Implications

11. None.

Equalities and Customer Service Implications

12. None.

Other Material Implications

13. None.

Appendix

- Appendix A - Internal Audit Strategy and Proposed Operational Plan 2024/25

Background Papers

None