

## POLICY REVIEW AND DEVELOPMENT PANEL REPORT

REPORT TO:	Audit Committee		
DATE:	22 April 2024		
TITLE:	Strategic and Annual Internal Audit Plans 2024/25 to 2026/27		
TYPE OF REPORT:	For approval		
PORTFOLIO(S):	All		
REPORT AUTHOR:	Teresa Sharman, Head of Internal Audit		
OPEN/EXEMPT	Open	WILL BE SUBJECT TO A FUTURE CABINET REPORT:	No

### **REPORT SUMMARY/COVER PAGE**

<p><b>PURPOSE OF REPORT/SUMMARY:</b></p> <p>This report provides the proposed Strategic Internal Audit Plan for 2024/25 to 2026/27 the Annual Internal Audit Plan for 2024/25 and the Internal Audit Charter. The plan will provide the basis for the Head of Internal Audit's Annual Audit Opinion on the overall adequacy and effectiveness of the council's framework of governance, risk management.</p>
<p><b>KEY ISSUES:</b></p> <p>There are no key issues.</p>
<p><b>OPTIONS CONSIDERED:</b></p> <p>N/a</p>
<p><b>RECOMMENDATIONS:</b></p> <p>For Audit Committee to approve the following: -</p> <ul style="list-style-type: none"> <li>a) Internal Audit Charter 2024/25</li> <li>b) The Internal Audit Strategy 2024/25</li> <li>c) The Strategic Plan 2024/25 to 2026/27</li> <li>d) The Annual Internal Audit Plan for 2024/25.</li> </ul>
<p><b>REASONS FOR RECOMMENDATIONS:</b></p> <p>In receiving this report and approving the Strategic and Annual Internal Audit Plans for 2024/25 to 2026/27, the Committee is ensuring that the Internal Audit Service remains compliant with professional auditing standards and are fulfilling their terms of reference and its responsibilities.</p>

## **REPORT DETAIL**

### **1. Introduction**

Each year, the Strategic Internal Audit Plan is reviewed with senior management and audit priorities reconsidered. This exercise results in an updated Strategic and Annual Internal Audit Plan for approval. The Annual Plan is not fixed for the year and can be updated, as necessary, for emerging risks and issues which need audit assurance in-year. The Committee is informed of changes through the Progress Report it receives.

### **2. Proposal**

The report sets out the planned work of Internal Audit over the next three years for the Committee to consider and approve.

### **3. Issues for the Panel to Consider**

Members should consider whether the planned audits over the three years are focused in right places and on the Council's current corporate risks if these have not been subject to an audit in recent years.

### **4. Corporate Priorities**

Audits are aligned to corporate risks which are aligned to corporate priorities so as to provide assurance against the mitigations for corporate risks over the life of the Strategic Internal Audit Plan where possible.

### **5. Financial Implications**

None.

### **6. Any other Implications/Risks**

None.

### **7. Equal Opportunity Considerations**

None.

### **8. Environmental Considerations**

None.

### **9. Consultation**

Senior management have been consulted on the plans.

### **10. Conclusion**

For Audit Committee to approve the following: -

- a) Internal Audit Charter 2024/25
- b) The Internal Audit Strategy 2024/25
- c) The Strategic Plan 2024/25 to 2026/27

d) The Annual Internal Audit Plan for 2024/25.

## **11. Background Papers**

The Strategic and Annual Internal Audit Plans 2024/25 to 2026/27