

Report title	Internal Audit Plan 2024-25
Report author	Neil Pitman, Head of Southern Internal Audit Partnership
Department	Southern Internal Audit Partnership
Exempt?	No

Purpose of report:
To resolve

Synopsis of report:
To present for approval the Internal Audit Plan for 2024-25

Recommendation(s):
To approve the Internal Audit Plan 2024-25

1. Context and background of report

1.1 The purpose of this paper is to present the Internal Audit Plan for 2024-25 in accordance with the requirements of the Public Sector Internal Audit Standards (Appendix 'A').

2. Report and, where applicable, options considered and recommended

2.1 The aim of internal audit's work programme is to provide independent 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.

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

2.3 Internal audit focus should remain proportionate and appropriately aligned to key risk areas of Organisational risk.

2.4 All auditable areas of review remain within the audit universe and are subject to ongoing assessment. The audit plan will remain fluid to ensure that internal audit is able to react to new and emerging risks along with the changing needs of the Council.

2.5 Reviews based on criteria other than risk, may also be built into the work plan. These include 'mandatory' audits or reviews requested or commissioned by management. Any commissioned review must be able to clearly demonstrate a contribution to the audit opinion on risk management, control and governance.

3. Resource implications/Value for Money

3.1 The audit service is budgeted for in the Council's annual budgets.

4. Legal implications

4.1 Compliance with the Accounts & Audit Regulations (England) 2015.

5. Equality implications

5.1 None.

6. Environmental/Sustainability/Biodiversity implications

6.1 None.

7. Risk Implications

7.1 None.

8. Background papers

None.

9. Appendices

Appendix 'A' - Internal Audit Plan 2024-25