

Report to: **Audit Committee**

Date: **28 March 2024**

By: **Chief Operating Officer**

Title of report: **Internal Audit Strategy and 2024/25 Annual Audit Plan**

Purpose of report: **To present the Council's Internal Audit Strategy and 2024/25 Annual Audit Plan**

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**RECOMMENDATIONS: Committee Members are recommended to:**

- 1) Review and endorse the Council's Internal Audit Strategy and 2024/25 Annual Audit Plan; and
  - 2) Review and endorse the Internal Audit Charter.
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**1. Background**

1.1 The Council's Internal Audit Strategy and 2024/25 Annual Audit Plan (Annex A and Appendix A) sets out how the Council will meet its statutory requirements for internal audit, as defined within the Accounts and Audit Regulations 2015. The plan focusses primarily on core assurance areas (such as all key financial systems), high-priority areas, known key priority projects or programmes, and grant claims, with the remainder of the direct audit days earmarked as emerging risks or contingency.

1.2 The plan has been developed in consultation with departments. A workshop was also held with members of the Audit Committee on 19 January 2024 and comments made have been fed into the planning process.

**2. Supporting Information**

2.1 The Strategy and Plan will be delivered in line with proper internal audit practices as set out within the Public Sector Internal Audit Standards (PSIAS).

2.2 The Internal Audit Charter sets out the scope and responsibility of internal audit. It is attached to this report as Appendix B.

**3. Conclusion and Recommendations**

3.1 Members are recommended to review and endorse the Internal Audit Strategy and Plan, and the Internal Audit Charter.

**ROS PARKER**  
**Chief Operating Officer**

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**BACKGROUND DOCUMENTS:**

None