

**Report to:** Cabinet

**Date:** 16 April 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 Plan

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## **RECOMMENDATIONS:**

**Cabinet is recommended to Review and endorse the Council's Internal Audit Strategy and 2024/25 Annual Audit Plan**

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### **1. Background**

1.1 The Council's Internal Audit Strategy and Annual Plan 2024/25 (Appendix 1 and Appendix 2) 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 key financial systems), high priority areas, known key projects and programmes, and grant claims, with the remainder of the direct audit days earmarked as emerging risks/contingency.

1.2 The plan has been developed in consultation with departments. A workshop was also held with members of the Audit Committee in January 2024 and comments made were 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 Public Sector Internal Audit Standards (PSIAS).

2.2 The Internal Audit Charter sets out the scope and responsibility of internal audit.

### **3. Conclusions and Reasons for Recommendations**

3.1 Cabinet is asked to review and endorse the Internal Audit Strategy and 2024/25 Annual Audit Plan which was endorsed by the Audit Committee at its meeting on 28 March 2024.

**Ros Parker**  
**Chief Operating Officer**

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## **BACKGROUND DOCUMENTS**

Internal Audit Strategy and Annual Audit Plan 2024/25