

Report to:	AUDIT PANEL
Date:	12 March 2024
Reporting Officer:	Carol McDonnell – Head of Assurance
Subject:	INTERNAL AUDIT PLAN 2024/25
Report Summary:	This report presents the Audit Plan for 2024/25 along with the Audit Charter and Quality assurance & Improvement Programme.
Recommendations:	<ol style="list-style-type: none"> 1. Members approve the Draft Internal Audit Strategy and Plan for 2024/25 shown at Appendix 1. 2. Members approve the Audit Charter for 2024/25 shown at Appendix 2. 3. Members approve the Quality Assurance and Improvement Programme for 2024/25 shown at Appendix 3.
Corporate Plan:	The Internal Audit Plan provides assurance to the Audit Panel that the risks associated with the delivery of the Corporate Plan are being managed.
Policy Implications:	An effective risk based Internal Audit Plan provides assurance that the Council’s policy framework is sufficient and operating effectively.
Financial Implications: (Authorised by the statutory Section 151 Officer & Chief Finance Officer)	There are no financial implications directly associated with this report.
Legal Implications: (Authorised by the Borough Solicitor)	<p>A properly functioning Internal Audit supports the Director of Resources (Section 151) in discharging their statutory responsibilities under:</p> <ul style="list-style-type: none"> • S151 of the Local Government Act 1972 – to ensure the proper administration of financial affairs. • Section 114 of the Local Government Act 1988 – to ensure the Council’s expenditure is lawful. • The Accounts and Audit Regulations 2015 – the Council must undertake an adequate and effective Internal Audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal audit standards or guidance.
Risk Management:	Delivery of a risk-based audit plan gives assurance to senior management and the Audit Panel that the Council’s most significant / material risks are being managed.
Background Information:	The background papers can be obtained from the author of the report, Carol McDonnell, Head of Assurance:



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