

Internal Audit Plan 2024/25 (Q3)

Audit & Scrutiny Committee Tuesday, 24 September 2024

Report of: Neil Pitman – Head of Southern Internal Audit Partnership
Neil.pitman@hants.gov.uk

Purpose: For information

Publication status: Unrestricted

Wards affected: All

Executive summary:

This report presents the Internal Audit Plan 2024-25 (Q3) providing an overview of intended use of internal audit resource.

This report supports the Council's priorities of:

- Protecting and enhancing our environment.
- Delivering affordable housing for local people.
- Financial prudence and sustainability.
- Putting residents at the heart of what we do.
- A safe, healthy and caring community supporting those most in need.
- A thriving economy.

Contact officer Mark Hak-Sanders Director of Resources
mhaksanders@tandridge.gov.uk

Recommendation to Committee:

That the Committee approves the Internal Audit Plan 2024-25 (Q3)

Reason for recommendation:

In accordance with proper internal audit practices (Public Sector Internal Audit Standards), the Chief Internal Auditor is required to produce an Internal Audit Plan for approval by Senior Management and the Audit & Scrutiny Committee.

Introduction and background

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.

The Internal Audit Plan provides the mechanism through which the Chief Internal Auditor can ensure most appropriate use of internal audit resources to provide a clear statement of assurance on risk management, internal control and governance arrangements. Internal audit focus should remain proportionate and appropriately aligned to key areas of organisational risk.

To ensure internal audit focus remains timely and relevant for the Council and to optimise officer resource and capacity, SIAP have adopted a process of quarterly planning from 2024/25.

It is perceived that the transition to quarterly planning will be beneficial to both SIAP and the organisation, optimising, focus, flexibility, efficiency, and effectiveness.

All auditable areas of review remain subject to ongoing assessment. The audit plan will remain fluid to ensure internal audits ability to react to the changing needs of the Council.

Other reviews, based on criteria other than risk, may also be built into the work plan. These may 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.

Appendix A provides a copy of the Internal Audit Plan 2024-25 (Q3) for review and comment.

Other options considered

Not applicable.

Consultation

In accordance with the Internal Audit Charter and the Public Sector Internal Audit Standards, the Extended Management Team have been consulted on this paper.

Key implications

Comments of the Chief Finance Officer

The Internal Audit Plan provides an overview of the audit work to be undertaken on which the Chief Internal Auditor will base their annual report and opinion and to inform the Council's Annual Governance Statement. There are no direct financial implications of this report.

Comments of the Head of Legal Services

The Accounts and Audit Regulations 2015 came into effect on 1 April 2015 and require councils to undertake an effective Internal Audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account Public Sector Internal Auditing Standards or guidance.

The Internal Audit Plan provides an overview of internal audit activity to enable assurance over the Council's framework of risk, control and governance.

Equality

There are no equality implications associated within this report.

Climate change

There are no environmental / sustainability implications associated with this report.

Appendices

Appendix 'A' – Internal Audit Plan 2024-25 (Q3)

Background papers

None.

----- end of report -----