

Internal Audit Work Programme Consultation 2024/25

Summary

- 1 This report outlines arrangements for developing the internal audit work programme. It also asks for the Audit & Governance Committee's views on any areas it thinks should be considered for audit in 2024/25.

Recommendations

- 2 The Audit & Governance Committee is asked to provide its views on areas that should be considered a priority for inclusion in the 2024/25 internal audit work programme.

Reason: Internal audit professional standards require that the views of this committee are considered when developing the internal audit work programme.

Background

- 3 Internal audit provides independent and objective assurance and advice on the council's operations. It helps the council to achieve its objectives by bringing a systematic, disciplined approach to the evaluation and improvement of the effectiveness of risk management, control and governance processes.
- 4 The Public Sector Internal Audit Standards (PSIAS), and the council's audit charter, require internal audit to draw up an indicative programme of work based on an assessment of risk.
- 5 The standards require internal audit to independently form a view on the risks facing the council. However, they also require the opinions of the Audit & Governance Committee, and those of senior council officers, to be taken into account when forming that view.

- 6 A specific public sector requirement for internal audit is that the risk-based plan (or programme) must take into account the need to deliver an annual internal audit opinion.
- 7 Internal audit work programmes cover a range of risk areas to ensure that the work undertaken enables Veritau to meet the requirement to provide an overall opinion on the governance, risk management, and control framework operating in the council.
- 8 The consultation report included at Annex 1 contains information on our approach to developing the work programme, and background on our internal audit opinion framework.
- 9 Consultation with senior council officers on proposed 2024/25 internal audit work will be undertaken over the next two months. A draft internal audit work programme will then be brought to this committee in May 2024 for its approval.

Consultation

- 10 Not relevant for the purpose of the report. This report represents the first stage of consultation on the development of the 2024/25 internal audit work programme.

Options

- 11 Not relevant for the purpose of the report.

Analysis

- 12 Not relevant for the purpose of the report.

Council Plan

- 13 The work of internal audit supports overall aims and priorities by promoting probity, integrity, and honesty and by helping to make the council a more effective organisation.

Implications

- 14 There are no implications to this report in relation to:

- **Finance**
- **Human Resources (HR)**

- **Equalities**
- **Legal**
- **Crime and Disorder**
- **Information Technology (IT)**
- **Property**

Risk Management

15 The requirements of the PSIAS would not be met if the Audit & Governance Committee's views were not sought in the development of the internal audit programme. This could result in external scrutiny and challenge.

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**Report
Approved**



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Specialist Implications Officers

Not applicable

Wards Affected: Not applicable

All



For further information please contact the author of the report

Background Papers: None

Annexes

Annex 1 – Internal Audit Work Programme Consultation Report 2024/25