

Arun District Council

REPORT TO:	Audit and Governance Committee – 19 February 2024
SUBJECT:	Internal Audit Annual Plan 2024-25
LEAD OFFICER:	Antony Baden, Group Head of Finance and Section 151 Officer
LEAD MEMBER:	Cllr Dr Walsh
WARDS:	All
CORPORATE PRIORITY / POLICY CONTEXT / CORPORATE VISION: The Council's budget promotes all of the Council's Corporate Priorities.	
DIRECTORATE POLICY CONTEXT: The Council's Internal Audit Service has an effect on all Directorates of the Council.	
FINANCIAL SUMMARY: There are no direct financial implications arising from the report. Provision of a sound Internal Audit Service should result in effective financial control and guard against theft and fraud.	

1. PURPOSE OF REPORT

- 1.1. The purpose of this paper is to present the Internal Audit Plan 2024-25 to the Audit and Governance Committee in accordance with the requirements of the Public Sector Internal Audit Standards.

2. RECOMMENDATIONS

- 2.1. The Committee is requested to approve the internal audit plan 2024-25 as attached.

3. EXECUTIVE SUMMARY

- 3.1. 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. This report presents the plan for 2024-25 for approval by the Committee.

4. DETAIL

- 4.1. 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:

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- 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.
- 4.2. Internal audit focus should remain proportionate and appropriately aligned to key areas of organisational risk.
- 4.3. All auditable areas of review remain within the audit universe and are subject to ongoing assessment. The audit plan will remain fluid to ensure internal audits ability to react to the changing needs of the Council.
- 4.4. 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.

5. CONSULTATION

- 5.1. No consultation has been undertaken with external bodies.

6. OPTIONS / ALTERNATIVES CONSIDERED

- 6.1. No other options are available.

7. COMMENTS BY THE GROUP HEAD OF CORPORATE SUPPORT/SECTION 151 OFFICER

- 7.1. A fit for purpose, monitored Internal Audit system enhances financial control and reduces the risk of theft and fraud for the Council.

8. RISK ASSESSMENT CONSIDERATIONS

- 8.1. The Internal Audit Plan is not delivered inhibiting the production of an annual opinion in accordance with the Accounts & Audit Regulations 2015 and accompanying guidance (PSIAS).
- 8.2. The proposed Internal Audit Plan is approved by Corporate Management Team and Audit & Governance Committee (CMT). A regular progress report is presented to CMT and Audit & Governance Committee to monitor progress against the plan.
- 8.3. As detailed within the Internal Audit Charter the CIA will notify CMT and Audit & Governance Committee if in their opinion they are in any way inhibited in carrying out assurance work.

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9. COMMENTS OF THE GROUP HEAD OF LAW AND GOVERNANCE & MONITORING OFFICER

9.1. A sound system of Internal Audit is one of the requirements of the Local Government Finance Act 1972.

10. HUMAN RESOURCES IMPACT

10.1. There are no impacts.

11. HEALTH & SAFETY IMPACT

11.1. There are no impacts.

12. PROPERTY & ESTATES IMPACT

12.1. There are no impacts

13. EQUALITIES IMPACT ASSESSMENT (EIA) / SOCIAL VALUE

13.1. There are no impacts.

14. CLIMATE CHANGE & ENVIRONMENTAL IMPACT/SOCIAL VALUE

14.1. There are no impacts.

15. CRIME AND DISORDER REDUCTION IMPACT

15.1. There are no impacts.

16. HUMAN RIGHTS IMPACT

16.1. There are no impacts.

17. FREEDOM OF INFORMATION / DATA PROTECTION CONSIDERATIONS

17.1. There are no impacts.

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BACKGROUND DOCUMENTS:

None