

Harborough District Council

Report to the Audit & Standards Committee 24th April 2024



Report Number:	
Title:	Internal Audit Plan 2024/25
Status:	Public
Key Decision:	No
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Portfolio Holder:	Cllr Mark Graves
Appendices:	Appendix A – Internal Audit Plan 2024/25

Executive Summary

The report provides the Committee with a draft Internal Audit Plan for 2024/25 and seeks the Committee's approval of the plan, for delivery by the Internal Audit service from April 2024.

Recommendations

That the Audit and Standards Committee:
Approves the Internal Audit Plan for 2024/25

Reasons for Recommendations

To comply with the Public Sector Internal Audit Standards which requires the annual audit plan to be developed taking into account the organisation's risk management framework and in consultation with senior management and the 'Audit Committee'.

1. Purpose of Report

- 1.1 To seek the Committee's approval of the 2024/25 Internal Audit Plan, in line with the Public Sector Internal Audit Standards.

2. Details

- 2.1. In order to ensure that the Audit Plan for 2024/25 addresses the Council's key risks and adds value to the organisation, the Chief Internal Auditor has sought to identify and prioritise the areas for coverage by:

- Reviewing the Council's Risk Registers and Corporate Plan;



- Analysing coverage of Internal Audit reviews over the last four years and the assurance opinions provided following each review, to identify any assurance gaps or areas where follow up work would be of value;
 - Identifying any other sources of assurance for each of the Council's key risks, which may reduce the added value of an Internal Audit review and where work could be aligned with other assurance providers;
 - Identifying any areas of the Audit Universe (a list of potential areas for audit review across the Council) which have not been subject to Internal Audit review during the last four years; and
 - Meeting with members of Management Team to discuss key risks and emerging risk areas for the year ahead and any areas where Internal Audit support would be beneficial either in an assurance or consultancy role.
- 2.2. Potential areas for audit coverage have been assessed and prioritised for inclusion in the Audit Plan, in consultation with Corporate Management Team - based on risk, other sources of assurance available and potential value added from internal audit engagement.

3. Implications of Decisions

- 3.1. **Corporate Priorities**; the Internal Audit Plan will be linked to the Council's Corporate Priorities and these will inform the planning process.
- 3.2. **Financial**; the Audit Plan is based on 235 audit days, as per the delegation agreement.
- 3.3. **Legal**; there are no direct legal implications arising from this report.
- 3.4. **Policy**; there are no direct policy implications arising from this report.
- 3.5. **Environmental Implications including contributions to achieving a net zero carbon Council by 2030**; there are no direct environmental implications arising from this report.
- 3.6. **Risk Management**; there are no direct risk management implications arising from this report. However, members must not think that the audit approach is "risk-based" and an effective internal audit service is one means by which the Council is able to effectively manage risk.
- 3.7. **Equalities Impact**; there are no direct equalities implications arising from the report.
- 3.8. **Data Protection**; there are no direct data protection implications arising from the report.

4. Summary of Consultation and Outcome

- 5.1 Consultation on the audit coverage for 2024/25 included Corporate Management Team, as set out in the body of this report.

5. Alternative Options Considered

- 6.1 No alternative options considered as none are appropriate.

6. Background papers

6.1. The Council's internal audit service is provided, under delegation, by North Northamptonshire Council. The Audit & Standards Committee (ASC) agreed a new delegation at the meeting held on 2nd February 2022 (link to report [here](#)). They are commissioned to provide 235 days to deliver the 2023/24 Annual Audit Plan, which was approved by ASC on the 15th March 2023 (link to report [here](#)).

