

**Report of the Chief Audit and Control Officer**

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| <b>Internal Audit Plan 2025/26</b> |
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1. Purpose of Report

To approve the Internal Audit Plan for 2025/26.

2. Recommendation

**The Committee is asked to RESOLVE that the Internal Audit Plan for 2025/26 be approved.**

3. Detail

The Public Sector Internal Audit Standards (the 'Standards') require the Chief Audit and Control Officer, as the Council's designated 'chief audit executive', to prepare an annual risk-based audit plan.

The Internal Audit Plan governs the activity for the year. An audit report is produced at the completion of each assignment with recommendations for improvement. Regular progress reports covering all internal audit activities are submitted to this Committee for scrutiny. The Committee can request further audit reviews to be undertaken and can request other Committees to investigate matters arising from any activities within their remit.

The proposed Internal Audit Plan for 2025/26 is included in the **Appendix** for consideration. The plan has been prepared in accordance with the principles of the Internal Audit Charter. The plan has recognised the Council's priorities as outlined in the Corporate Plan and links closely to the corporate risk management and business planning processes having been prepared with due consideration to the identified strategic risks. The Chief Audit and Control Officer has also considered the valuable input from individual members of the General Management Team and Heads of Service regarding key risks and sources of assurance.

4. Financial Implications

The comments from the Head of Finance Services were as follows:

The work of Internal Audit continues to provide crucial and independent assurance to Management and Members over the key aspects of the Council's governance, risk management and internal control arrangements. The cost of Internal Audit is included within the established Finance Services budgets.

**5. Legal Implications**

The comments from the Monitoring Officer / Head of Legal Services were as follows:

This report already sets out the legal framework for Internal Audit to provide a summary of internal audit work. It addresses the statutory obligations for local audit processes. The Local Government Act 1972 and subsequent legislation sets out a duty for the Council to make arrangements for the proper administration of its financial affairs. This report also complies with the requirements of the following:

- Local Government Act 1972
- Accounts and Audit Regulations 2015
- CIPFA/IIA: Public Sector Internal Audit Standards (PSIAS)
- CIPFA/IIA: Local Government Application Note for the UK PSIAS 33.

The provision of an Internal Audit service is integral to financial management at the Council and assists in the discharge of its duties.

**6. Human Resources Implications**

The comments from the Human Resources Manager were as follows:

Not applicable.

**7. Union Comments**

The Union comments were as follows:

Not applicable.

**8. Climate Change Implications**

No climate change implications have been identified in relation to this report.

**9. Data Protection Compliance Implications**

This report does not contain any OFFICIAL(SENSITIVE) information and there are no Data Protection issues in relation to this report.

**10. Equality Impact Assessment**

As there is no change to policy / a new policy an equality impact assessment is not required.

**11. Background Papers**

Nil.