



Committee Report

Committee	AUDIT AND GOVERNANCE COMMITTEE
Date	18 MARCH 2024
Title	INTERNAL AUDIT PLAN 2024/25
Report of	CHIEF INTERNAL AUDITOR

Executive Summary

1. Internal Audit undertakes a programme of audits each year, ultimately to inform the Chief Internal Auditor's Annual Opinion on the council's internal control framework, which in turn informs the council's Annual Governance Statement (AGS). This report sets out the proposed coverage for 2024/25.
2. The committee is asked to approve the proposed coverage, seeking any clarifications necessary to satisfy their remit.

Recommendation(s)

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| 3. That the 2024/25 internal audit plan be approved. |
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Background

4. In accordance with the requirements of the Public Sector Internal Audit Standards (PSIAS) an annual plan of audit activities, aligned to both the organisation's corporate objectives and risk exposure is identified. In order to inform the plan consultation with all relevant parties including the Chief Executive, directors and the Chair of the Audit and Governance Committee has been carried out. The Internal Audit Plan is presented to the Audit and Governance Committee annually, in advance of the commencement of the new financial year. The plan is reviewed quarterly to take account of any changes in risks and priorities.

Corporate Priorities and Strategic Context

5. Internal Audit is a statutory function, responsible for providing independent assurance over all areas of the council.

Provision of affordable housing for Island Residents

- 6. There are no direct impacts within this report that will affect this corporate priority.

Responding to climate change and enhancing the biosphere

- 7. The work of Internal Audit supports making the council more accountable and transparent, through the publishing of the results of audits as part of committee papers, publicly available on the council’s website.

The work of Internal Audit supports partnership goals, by helping to ensure the availability of accurate financial information.



Economic Recovery and Reducing Poverty

- 8. There are no direct impacts within this report that will affect this corporate priority.

Impact on Young People and Future Generations

- 9. There are no direct impacts within this report that will affect this corporate priority.

Corporate Aims

- 10. Supports the Corporate Plan core value of being “fair and transparent”.

Consultation And Engagement

11. Consultation takes place with the senior management team, both to inform the content of the annual Internal Audit programme of reviews and in year, to ensure that the work of Internal Audit is continuously aligned with the need of the council. Consultation also takes place with relevant managers for individual reviews, both to inform review scope and to confirm the accuracy of audit findings.

Financial / Budget Implications

12. There are no direct financial implications, audits are carried out within the approved budget.

Legal Implications

13. The council has an obligation under Regulation 5 of the Account and Audit Regulations 2015 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.

Equality And Diversity

14. The council as a public body is required to meet its statutory obligations under the Equality Act 2010 to have due regard to eliminate unlawful discrimination, promote equal opportunities between people from different groups and to foster good relations between people who share a protected characteristic and people who do not share it. It is considered that there are no direct equality and diversity implications of this report for any of the protected groups.

Property Implications

15. There are no direct impacts within this report with property implications.

Risk Management

16. In line with the PSIAS the 2024/25 Audit Plan is based on a risk assessment carried out by Internal Audit, including consultation with senior management. Risks associated with issues identified through the work of Internal Audit are clearly identified in all audit reports, regularly presented in summary form to Audit and Governance Committee.

Appendices Attached

17. Appendix 1 – 2024/25 Internal Audit Plan.

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