



Open Report on behalf of Andrew Crookham, Deputy Chief Executive & Executive Director of Resources

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| Report to: | Audit Committee |
| Date: | 25 March 2024 |
| Subject: | Internal Audit Plan 2024/2025 |

Summary:

The risk based internal audit plan for 2024/2025 is presented to the Audit Committee for approval. The annual plan aims to provide assurance across areas of risk risk/priority for the Council. It considers governance, risk, internal control and current assurance arrangements. The plan is developed with sufficiency to inform the Head of Internal Audit's annual opinion.

Recommendation(s):

1. That the 2024/2025 Internal Audit Plan (IAP) be approved – subject to comments/amendments from the Audit Committee.

Background & Context

The **Internal Audit Plan** (IAP) has been developed with consideration of the key risks and priorities identified for the current year. It is a statement of intent and may be revised and updated during the year to ensure it responds to, and meets, any changing needs.

The audit work performed during 2023/2024 has been used to build upon the Head of Internal Audit's oversight and awareness of governance, compliance, strength of controls and key risk management in operation across each of the Directorates. The range of work covered in the 2024/25 IAP will further inform the statutory compliance as well as provide assurance in areas identified as key risks or significant objectives for the Council. The Head of Audit has deemed this work programme sufficient in its depth and breadth to inform the Head of Audit Annual opinion for 2024/2025.

Conclusion

For the Audit Committee to confirm these arrangements are effective and will provide senior management and the Audit Committee with independent insight into the effectiveness of the control environment and how well the assurance arrangements work in practice. The delivery of a risk-based IAP is essential in ensuring the probity and sufficiency of these systems.

Consultation

Risks and Impact Analysis

N/A

Appendices

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| These are listed below and attached at the back of the report | |
| Appendix A | Internal Audit Plan 2023/2024 |

Background Papers

No background papers within Section 100D of the Local Government Act 1972 were used in the preparation of this report.

This report was written by Claire Goodenough Head of Internal Audit & Risk, who can be contacted via claire.goodenough@lincolnshire.gov.uk.