

## **SIAP INTERNAL AUDIT PLAN 2024-2025 AND INTERNAL AUDIT CHARTER 2024-25**

<b>Head of Service:</b>	Andrew Bircher, Acting Director of Corporate Services
<b>Wards affected:</b>	(All Wards)
<b>Urgent Decision?(yes/no)</b>	No
<b>If yes, reason urgent decision required:</b>	N/A
<b>Appendices (attached):</b>	Appendix 1 – Internal Audit Plan 2024-2025 Appendix 2 – Internal Audit Charter 2024-2025

### **Summary**

This report introduces the Internal Audit Plan and Charter for 2024-2025.

### **Recommendation (s)**

#### **The Committee is asked to:**

- (1) endorse the Internal Audit Plan 2024-2025 as set out at Appendix 1.**
- (2) approve the Internal Audit Charter 2024-2025 as set out in Appendix 2.**

## **1 Reason for Recommendation**

- 1.1 The Committee has overall responsibility for audit and governance frameworks, including the functions of an audit committee.

## **2 Background**

- 2.1 Internal Audit provides the Council, through the Audit and Scrutiny Committee, with an independent and objective opinion on risk management, control and governance.
- 2.2 The internal audit plan establishes how internal audit resources across a given year are to be utilised in order to enable the Chief Internal Auditor to provide their statement of assurance.

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- 2.3 Southern Internal Audit Partnership (SIAP) was appointed as the Council's internal auditors on 1 April 2019. Since then, it has progressed work against five audit plans which were endorsed by the Committee on 16 April 2019, 19 November 2020 (delayed due to the COVID-19 pandemic), 8 April 2021, 7 April 2022 and 6 April 2023.

### **3 Internal Audit Plan 2024-2025**

- 3.1 In preparation for the audit plan for 2024-2025, SIAP has once again used several different sources of information such as the corporate risk register, previous audits, and feedback from the Strategic Leadership Team.

- 3.2 Please see Appendix 1 for the Audit Plan for 2024-2025.

### **4 Internal Audit Charter 2024-2025**

- 4.1 The Public Sector Internal Audit Standards require all internal audit activities to implement and retain a Charter. The Internal Audit Charter for 2024-2025 is attached at Appendix 2. This Charter sets out the purpose, authority and responsibilities for the internal audit services at the Council. Approval of the Charter is a responsibility of this Committee.

### **5 Risk Assessment**

Legal or other duties

- 5.1 Equality Impact Assessment

5.1.1 None for the purposes of this report.

- 5.2 Crime & Disorder

5.2.1 None for the purposes of this report.

- 5.3 Safeguarding

5.3.1 None for the purposes of this report.

- 5.4 Dependencies

5.4.1 None for the purposes of this report.

- 5.5 Other

5.5.1 The annual opinion due in July could potentially result in a proposal to amend the annual audit plan, as it is risk-based.

### **6 Financial Implications**

- 6.1 The audit days within the plan can be funded from the agreed budget.

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6.2 **Section 151 Officer's comments:** None arising from the contents of this report.

### 7 Legal Implications

7.1 No implications for the purpose of this report.

7.2 **Legal Officer's comments:** None arising from the contents of this report.

### 8 Policies, Plans & Partnerships

8.1 **Council's Key Priorities:** The following Key Priorities are engaged:

8.1.1 Effective Council – Engaging, responsive and resilient Council

8.2 **Service Plans:** The matter is included within the 2024-2025 Service Delivery Plan.

8.3 **Climate & Environmental Impact of recommendations:**

8.3.1 No implications for the purpose of this report.

8.4 **Sustainability Policy & Community Safety Implications:**

8.4.1 No implications for the purpose of this report.

8.5 **Partnerships:**

8.5.1 The Council's arrangements with partners, such as shared services, are considered during the plan's preparation.

### 9 Background papers

9.1 The documents referred to in compiling this report are as follows:

#### **Previous reports:**

- Audit & Scrutiny Committee (2023) *SIAP Internal Audit Plan 2023-2024 and Internal Audit Charter*, 6<sup>th</sup> April. Online available: <https://democracy.epsom-ewell.gov.uk/ieListDocuments.aspx?CId=157&MId=1254> [Last accessed 11/01/2024]