

DECISION ITEM

REPORT OF	MEETING	DATE	ITEM NO
MIAA	AUDIT AND GOVERNANCE COMMITTEE	11 APRIL 2024	7
INTERNAL AUDIT PLAN 2024-25			

PUBLIC ITEM

This item is for consideration in the public part of the meeting.

RELEVANT LEAD MEMBER

This item is within the remit of Lead Member for Finance and Resources (Councillor Ellie Gaunt).

PURPOSE OF THE REPORT

This report provides an Internal Audit Plan for 2024/25.

RECOVERABILITY

This decision is not recoverable because it relates to:

A recommendation to the council or to any other committee or sub-committee of the council

RECOMMENDATION

1. To receive, consider and approve the Internal Audit Plan 2024/25 which is attached to this covering report.

REPORT

THE ROLES OF MANAGEMENT AND INTERNAL AUDIT

1. The responsibility for implementing a strong system of governance and internal control within the Council lies primarily with management. Directors and Heads of Service need to ensure that they maintain effective control procedures not least because services and business systems are subject to on-going change.
2. Internal Audit is an independent appraisal function whose prime objective is to evaluate and report on the adequacy of the Council's system of governance, risk and internal control. This is largely achieved through an annual programme of reviews.

AUDIT PLAN

3. The revised 2024/25 Internal Audit Plan contains the programme of reviews for the current financial year and is shown at Appendix 1. This has been constructed following an assessment of audit need by considering a range of factors, such as significant changes in staffing, systems and procedures, the length of time since an area was last audited and items in the Corporate Plan and Strategic Risk Register. There has also been extensive consultation within each service which has taken an overview of audit requirements.

The following paragraphs summarise the areas that will be subject to audit coverage in 2024/25:

Management and Control

- Head of Internal Audit Opinion & Annual Report and Annual Governance Statement
- 24/25 Audit Plan/Blackpool Liaison/QA papers/KPIs
- Corporate Governance Group
- Committee Reporting and Attendance
- Lancashire Head of Audit Group Attendance/EA liaison/AFS liaison
- Briefings

Risk based reviews of the following systems:

- Risk Management
- Key Financial Controls
- Corporate Peer Review -Action Plan
- Council Tax and NNDR
- Procurement
- Heritage Assets
- Building Statutory Compliance
- Environmental Protection
- Crematorium
- Planning Enforcement
- Sickness Absence
- Threat and Vulnerability Cyber
- CCTV

General Areas

- Following up management actions agreed in earlier audit reports.
- Responding to requests from management for unplanned reviews / investigations.

The reviews will be kept under consideration during the year for any emerging risks.

AUDIT DAYS

4. The Internal Audit Plan for 2024/25 is based on a resource of 254 audit days as previously agreed.

CORPORATE PRIORITIES	
Economy – To create a vibrant and healthy economy	✓
Environment – To deliver services customers expect	✓
Efficiency – By spending money in the most efficient way	✓
Tourism – To create a great place to live and visit	

IMPLICATIONS	
Finance	No implications
Legal	No implications
Community Safety	No implications

Human Rights and Equalities	No implications
Sustainability and Environmental Impact	No implications
Health & Safety and Risk Management	No implications

SUMMARY OF PREVIOUS DECISIONS

Internal Audit Plan 2022/23 approved by the Audit and Standards Committee on 17 March 2022
Internal Audit Plan 2023/24 approved by the Audit and Standards Committee on 16 March 2023

BACKGROUND PAPERS REVELANT TO THIS ITEM

Name of document	Date	Where available for inspection
Internal Audit Plan 2022/23	17 March 2022	Internal Audit Team
Internal Audit Plan 2023/24	16 March 2023	Internal Audit Team

LEAD AUTHOR	CONTACT DETAILS	DATE
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Attached documents
Appendix 1 – Internal Audit Plan 2024/25