

Report to Audit Committee

Subject: Internal Audit Annual Plan 2024/25

Date: 19 March 2024

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Purpose

To detail the three-year Internal Audit Plan for 2024/25 – 2026/27 for Gedling Borough Council.

Recommendation(s):

THAT:

- 1) Members to approve the Internal Audit Plan for 2024/25 – 2026/27.**

1. Background

1.1 The draft Internal Audit Plan contains a detailed operational plan for 2024/25 and a three-year strategic plan covering 2024/25 to 2026/27. Each audit has been mapped against the Council's key strategic risks. This is to ensure the audits cover the key risks that may impact the Council in achieving its strategic objectives. The plan has been presented to the Corporate Management Team for comments and was approved in draft, with final approval required by the Audit Committee.

2. Proposal

2.1 Members to review and approve the draft Internal Audit Plan.

3. Financial Implications

3.1 The Internal Audit Plan will be delivered within the approved budgets.

4. Alternative Options

4.1 Not to approve the Internal Audit Plan or to propose different internal audits for completion during the period of the plan. However, the proposed plan has been developed in consultation with the Council's Corporate

Management Team and in consideration of the Council's Corporate Risk Scorecard and in the context of audits completed in recent years to ensure appropriate coverage of key risk issues across the term of the plan. It also considers our broader understanding of the key challenges facing the Council and the local government sector more widely. Variations to the plan may be proposed during the implementation of the plan to address any new emerging risk issues should they arise.

5. Legal Implications

5.1 The Accounts and Audit Regulations 2015 require authorities to undertake effective internal audit to evaluate the effectiveness of risk management, control and governance processes. This report provides the annual position of internal audit for 2023/24 and is provided to Committee in accordance with the Council's Constitution and delegations contained therein.

6. Equalities Implications

6.1 There are no equalities implications arising directly from this report.

7. Carbon Reduction/Environmental Sustainability Implications

7.1 There are no carbon reduction/environmental sustainability implications arising directly from this report.

8. Appendices

8.1 GBC – Internal Audit Plan 2024/25