

Outline Internal Audit Plan 2024 to 2025

Report number:	PAS/WS/24/011	
Report to and date(s):	Performance and Audit Scrutiny Committee	30 May 2024
Cabinet member:	Councillor Diane Hind Cabinet Member for Resources Email: diane.hind@westsuffolk.gov.uk	
Lead officer:	Jon Snares Service Manager (Internal Audit) Tel: 01284 757239 Email: jon.snares@westsuffolk.gov.uk	

Decisions Plan: This item is not required to be included in the Decisions Plan.

Wards impacted: Not applicable.

Recommendation: It is recommended that the Performance and Audit Scrutiny Committee:

- 1. Approves the Outline Internal Audit Plan 2024 to 2025**

1. Context to this report

1.1 The objectives of internal audit are to:

- provide a professional, independent and objective assurance and advisory service that assists the Director Resources and Property in her statutory duty as Section 151 Officer to ensure that the council's finances are properly administered; and
- work with management to improve the operation of the council.

1.2 The internal audit service is delivered and developed in accordance with the internal audit charter approved by this committee in May 2019.

1.3 In January 2024, the Institute of Internal Auditors published the new Global Internal Audit Standards. These Standards guide the worldwide professional practice of internal auditing and serve as a basis for evaluating and elevating the quality of the internal audit function. At the heart of the Standards are 15 guiding principles that enable effective internal auditing. Each principle is supported by standards that contain requirements, considerations for implementation, and examples of evidence of conformance. Together, these elements help internal auditors achieve the principles and fulfil the Purpose of Internal Auditing.

While the Global Internal Audit Standards apply to all internal audit functions, internal auditors in the public sector work in a political environment under governance, organisational, and funding structures that differ from those of the private sector. As such, the differences can affect how internal audit functions in the public sector apply the Standards.

The new Standards will be effective in the public sector from April 2025, and the West Suffolk Council internal audit team will undertake work throughout the year towards compliance, whilst taking into account the 'public sector' aspect.

2. Proposals within this report

2.1 The proposed 2024 to 2025 audit plan, provided at **Appendix B**, is a risk-based plan of work for the internal audit team which takes into account the need to produce an annual internal audit opinion for the council which concludes on the overall adequacy and effectiveness of the council's framework of governance, risk management, and internal control.

2.2 It is very important that the audit plan is flexible and able to adapt to changing risks facing the council, thereby ensuring that audit resources are used where they will add maximum value. During the year, specific audits may therefore need to be taken out of the plan or added in, according to changing circumstances.

2.3 Where possible the proposed audits will be carried out in priority order, and as many of these audits completed as possible, within the available resources.

2.4 Final approval of the audit plan is the responsibility of the Performance and Audit Scrutiny Committee.

3. Alternative options that have been considered

3.1 The Public Sector Internal Audit Standards and the Global Internal Audit Standards both require that a plan of internal audit work is produced. There are no alternative options.

4. Consultation and engagement undertaken

4.1 The draft audit plan was produced in consultation with the Leadership Team and service managers.

5. Risks associated with the proposals

5.1 An approved audit plan ensures that risk-based plans are in place to determine the priorities of the internal audit activity, I support of the achievement of the council's objectives.

6. Implications arising from the proposals

6.1 Any implications arising from the proposal are covered in Appendix A.

7. Appendices referenced in this report

7.1 Appendix A - Internal Audit Plan Report

7.2 Appendix B – Outline Internal Audit Plan 2024 to 2025

8. Background documents associated with this report

8.1 None