

Guildford Borough Council

Report to: Corporate Governance and Standards Committee

Date: 14 November 2024

Ward(s) affected: All

Report of: Deputy Head of Southern Internal Audit Partnership

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Report Status: Open

Internal Audit Plan Quarter 4 2024-25

1. Executive Summary

1.1 Appendix 1 presents the proposed Internal Audit Plan for 2024-25 Quarter 4 in accordance with the requirements of the Public Sector Internal Audit Standards.

2. Recommendation to Committee

2.1 That the Committee approves the Internal Audit Plan for 2024-25 Quarter 4 attached as Appendix 1, to this report.

3. Reasons for Recommendation:

3.1. The Committee has a responsibility to approve the Internal Audit Plan in accordance with the Public Sector Internal Audit Standards.

3.2. To ensure good governance arrangements and internal control by undertaking an adequate level of audit coverage.

4. Exemption from publication

4.1. No part of this report is exempt from publication.

5. Purpose of Report

5.1 The purpose of this report is to present the Internal Audit Plan 2024-25 Quarter 4 to the Committee in accordance with the requirements of the Public Sector Internal Audit Standards. (Appendix 1).

6. Strategic Priorities

6.1 The audit of Council services supports the priority of providing efficient, cost effective and relevant quality public services that give the community value for money.

7. Background

7.1 The aim of internal audit's work programme is to provide independent and objective assurance to management, in relation to business activities, systems or processes under review to ensure that:

- The framework of internal control, risk management and governance is appropriate and operating effectively; and
- Risks to the achievement of the Council's objectives are identified, assessed, and managed to a defined acceptable level.

7.2 The Internal Audit Plan provides the mechanism through which the Chief Internal Auditor can ensure most appropriate use of internal audit resources to provide a clear statement of assurance on risk management, internal control, and governance arrangement.

7.3 Internal audit focus should remain proportionate and appropriately aligned to key areas of organisational risk.

- 7.4 All auditable areas of review remain within the audit universe and are subject to ongoing assessment. The audit plan will remain fluid to ensure internal audit's ability to react to the changing needs of the Council.
- 7.5 Other reviews, based on criteria other than risk, may also be built into the work plan. These may include 'mandatory' audits or reviews requested or commissioned by management. Any commissioned review must be able to clearly demonstrate a contribution to the audit opinion on risk management, control, and governance.
- 7.6 Appendix 1 provides a copy of the Internal Audit Plan 2024-25 Quarter 4 (draft) for review and comment.

8. Consultations

- 8.1. Consultation with Senior Management has been undertaken as part of the process of drawing up the proposed internal audit plan for 2024-25 Quarter 4.

9. Key Risks

- 9.1. None.

10. Financial Implications

- 10.1. None.

11. Legal Implications

- 11.1. None.

12. Human Resource Implications

- 12.1. None.

13. Equality and Diversity Implications

- 13.1. None.

14. Climate Change/Sustainability Implications

14.1. None.

15. Conclusion

15.1 The Committee is asked to approve the proposed Internal Audit Plan for 2024-25 Quarter 3, as set out in Appendix 1 to this report.

16. Background Papers

None.

17. Appendices

Appendix 1: Internal Audit plan 2024-25 Quarter 4.

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