



Audit Committee	Tuesday, 09 July 2024	Matter for Information and Decision
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Report Title: **Internal Audit Plan (2024/25)**

Report Author(s): **Sal Khan (Interim Strategic Director)**

Purpose of Report:	To present the Internal Audit Plan for 2024/25
Report Summary:	The report presents the planned Internal Audit reviews for 2024/25
Recommendation(s):	To approve the Internal Audit Plan for 2024/25.
Senior Leadership, Head of Service, Manager, Officer and Other Contact(s):	Sal Khan (Interim Strategic Director) (0116) 257 2635 sal.khan@oadby-wigston.gov.uk Ruby Deo (360 Assurance Client Lead) 07545 502399 ruby.deo@nhs.net
Strategic Objectives:	Our Council (SO1)
Vision and Values:	"Our Borough - The Place To Be" (Vision) Resourceful & Resilient (V4)
Report Implications:-	
Legal:	There are no implications directly arising from this report.
Financial:	There are no implications directly arising from this report.
Corporate Risk Management:	Decreasing Financial Resources / Increasing Financial Pressures (CR1) Key Supplier / Partnership Failure (CR2) Reputation Damage (CR4) Effective Utilisation of Assets / Buildings (CR5) Regulatory Governance (CR6) Increased Fraud (CR10)
Equalities and Equalities Assessment (EA):	There are no implications directly arising from this report. EA not applicable.
Human Rights:	There are no implications directly arising from this report.
Health and Safety:	There are no implications directly arising from this report.
Statutory Officers' Comments:-	
Head of Paid Service:	The report is satisfactory.
Chief Finance Officer:	As the author, the report is satisfactory.
Monitoring Officer:	The report is satisfactory.

Consultees:	Senior Leadership Team.
Background Papers:	None.
Appendices:	1. Internal Audit Plan (2024/25)

1. Information

- 1.1 The Internal Audit Plan attached at **Appendix 1** provides details of Internal Audit's planned coverage of systems and processes over the year.
- 1.2 The draft Internal Audit Plan has been developed to meet your assurance requirements. It reflects your objectives and priorities, provides assurance and supports improvement, is fully compliant with Public Sector Internal Audit Standards (PSIAS) and provides for an annual Head of Internal Audit Opinion.
- 1.3 In accordance with PSIAS requirements, audits included on the plan have been mapped to relevant strategic risks and corporate objectives. This demonstrates how Internal Audit's work contributes to the overall assurance available to officers and members that key risks are being appropriately controlled and key objectives are being delivered.
- 1.4 Under the Local Government Act 1972, Section 151 and the Accounts and Audit (England) Regulations 2011(as amended), the Council has a responsibility to maintain an adequate and effective Internal Audit function. At Oadby and Wigston Borough Council this responsibility is delivered by 360 Assurance.
- 1.5 In responding to this requirement, the Internal Audit service works to best practice as set out in the PSIAS, which is published by the Chartered Institute of Public Finance and Accountancy (CIPFA). The Internal Audit Charter included with the Strategic Internal Audit Plan sets out the framework under which a PSIAS compliant service is delivered to the Council.