

# Report to Audit and Risk Assurance Committee

22 February 2024

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| <b>Subject:</b>         | Internal Audit Plan 2024/25   |
| <b>Director:</b>        | Brendan Arnold<br>Interim Section 151 Officer   |
| <b>Contact Officer:</b> | Peter Farrow<br>Audit Services and Risk Management Manager,<br><a href="mailto:peter_farrow@sandwell.gov.uk">peter_farrow@sandwell.gov.uk</a> |

## 1 Recommendation

- 1.1 That the Risk and Assurance Committee review and approve the Internal Audit Plan for 2024/25.

## 2 Reasons for Recommendation

- 2.1 To inform the Committee of the contents of the Internal Audit Plan for 2024/25 and to seek approval.

## 3 How does this deliver objectives of the Corporate Plan?

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|  | <p>Internal Audit operates across the council and helps it accomplish its objectives by bringing a systematic, disciplined approach to evaluating and improving the effectiveness of risk management, control and governance processes.</p> |
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## 4 Context and Key Issues

- 4.1 The Internal Audit Plan sets out the intended internal audit programme of work for 2024/25.
- 4.2 The completion of the plan will help inform the Head of Audit's annual opinion on the adequacy and effectiveness of the council's governance, risk management and internal control framework.

## 5 Implications

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| <b>Resources:</b>            | There are no direct resource implications arising from this report.   |
| <b>Legal and Governance:</b> | Internal audit is a statutory service in the context of the Local Government Accounts and Audit Regulations (Amendment)(England) 2015. The Act states that: <i>"A relevant authority must undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal auditing standards or guidance"</i> . These Standards have been adopted by the council's internal audit section. |
| <b>Risk:</b>                 | The agreed actions detailed in Internal Audit reports are designed to mitigate risks.   |
| <b>Equality:</b>             | It was not necessary to undertake an Equality Impact Assessment.  |
| <b>Health and Wellbeing:</b> | There are no direct health and wellbeing implications from this report.   |
| <b>Social Value:</b>         | There are no direct social value implications from this report.   |
| <b>Climate Change:</b>       | There are no direct climate change implications in relation to this report.   |
| <b>Corporate Parenting:</b>  | There are no direct corporate parenting implications in relation to this report.  |

## 6. Appendices

Appendix 1 - Internal Audit Plan 2024/25



## 7. Background Papers

None

