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# **Internal audit work programme 2024/25**

Governance & Audit Committee

Decision to be taken by: N/A

Date of meeting: 18 September 2024

Lead director/officer: Amy Oliver, Director of Finance

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## **Useful information**

- Ward(s) affected: All
- Report author: Connor Munro, Assistant Director – Audit Assurance (Veritau)
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- Report version number: 1.0

### **1. Summary**

- 1.1 This report presents the draft programme of internal audit work to be undertaken in 2024/25, and seeks the Governance & Audit Committee's approval of this programme.
- 1.2 Also contained within this report is a draft internal audit charter. The report seeks the committee's approval of the internal audit charter. The charter sets out the internal audit service's purpose, mandate, and position within the organisation.

### **2. Recommended actions/decision**

- 2.1 The Governance & Audit Committee is recommended to:
  - 2.1.1 Approve the 2024/25 internal audit work programme.
  - 2.1.2 Approve the draft internal audit charter.

### **3. Scrutiny / stakeholder engagement**

- 3.1 In preparing the internal audit work programme, consultation has taken place with key officers from across the council and, through presentation of this report, with members of the Governance & Audit Committee.
- 3.2 The council's Director of Finance has been consulted in the development of the draft internal audit charter. Through presentation of this report, members of the Governance & Audit Committee are also being consulted.

### **4. Background and options with supporting evidence**

- 4.1 The council's internal audit service must comply with the Public Sector Internal Audit Standards ('the standards'), and the council's own internal audit charter.
- 4.2 The standards require that the Head of Internal Audit provides an annual opinion on the adequacy and effectiveness of the council's framework of governance, risk management, and control. The basis for the opinion is the programme of work that internal audit carries out.
- 4.3 From 1 August 2024, Veritau has taken over the role of the council's internal audit provider from Leicestershire County Council.

- 4.4 Veritau's work programme is required to be approved by this committee as part of its responsibility for overseeing the work of internal audit. The programme of internal audit work for the remainder of 2024/25 is attached as appendix 1.
- 4.5 The draft internal audit charter provides the agreed framework for the management and delivery of the council's internal audit service. An internal audit charter is a mandatory requirement under the standards. The draft internal audit charter is attached as appendix 2.
- 4.6 There are no alternative options relating to this report. Approval of both the internal audit charter and work programme is required to ensure that the council's internal audit service conforms to the standards.

## 5. Financial, legal, equalities, climate emergency and other implications

### 5.1 Financial implications

There are no financial implications arising directly from this report. Internal audit work is expected to be completed within the budget available to the council.

Signed: Amy Oliver, Director of Finance

Dated: 9 September 2024

### 5.2 Legal implications

There are no legal implications arising directly from this report.

Signed: Kamal Adatia, City Barrister & Head of Standards

Dated: 9 September 2024

### 5.3 Equalities implications

There are equality implications arising directly from this report. People from across all protected characteristics should benefit from the work of the committee and the audits that are conducted and reported on by ensuring the effectiveness of the Council's internal control system.

Signed: Kalvaran Sandhu, Equalities Manager

Dated: 9 September 2024

### 5.4 Climate Emergency implications

There are no implications linked to the climate emergency arising directly from this report.

Signed: Aidan Davis, Sustainability Officer

Dated: 9 September 2024

### 5.5 Other implications (You will need to have considered other implications in preparing this report. Please indicate which ones apply?)

None.

**6. Background information and other papers:**

None

**7. Summary of appendices:**

Appendix 1 – Internal audit work programme 2024/25

Appendix 2 –Draft internal audit charter

**8. Is this a private report (If so, please indicate the reasons and state why it is not in the public interest to be dealt with publicly)?**

No

**9. Is this a “key decision”? If so, why?**

No