

Audit, Risk and Governance Committee
Meeting to be held on Monday, 22 April 2024

Electoral Division affected:
(All Divisions);

Internal Audit Annual Plan
(Appendix 'A' refers)

Contact for further information:
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Brief Summary

This report explains the approach to establishing the Internal Audit Plan for 2024/25 and the work proposed that will support the Head of Internal Audit's overall opinion for the year on the council's framework of governance, risk management and control. Appendix A sets out the audit planning process and the plan.

Recommendation

The Audit, Risk and Governance Committee is asked to consider and approve the Internal Audit Annual Plan for 2024/25 as set out at Appendix A.

Detail

This report sets out the Internal Audit Annual Plan for 2024/25. The Audit, Risk and Governance Committee is asked to consider and approve it under the committee's terms of reference. Appendix A sets out the background and context to this report.

Appendices

Appendix A is attached to this report. For clarification they are summarised below and referenced at relevant points within this report.

Appendix	Title
Appendix A	Internal Audit Annual Plan for 2024/25

Consultations

The work set out in this plan has been discussed with officers comprising the Compliance and Assurance Board, Executive Directors, and Directors across the organisation.



Implications:

Legal

The Accounts and Audit Regulations 2015, section 5(1) states that 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.

Finance

The Internal Audit Annual Plan for 2024/25 has been prepared in accordance with the requirements of the Public Sector Internal Audit Standards (PSIAS). The aim of the plan is to provide an opinion addressing the council's frameworks of governance, risk management and control and thereby to provide assurance that the risks to the council's objectives are being adequately and effectively controlled.

Risk management

This report supports the Audit, Risk and Governance Committee in undertaking its role, which includes providing independent oversight of the adequacy of the council's governance, risk management and internal control framework.

Local Government (Access to Information) Act 1985 List of Background Papers

Paper	Date	Contact/Tel
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N/A

Reason for inclusion in Part II, if appropriate

N/A

