

Report to: **Audit Committee**

Date of Meeting: **7 March 2024**

Report Title: **Internal Audit Strategy, Internal Audit Plan and Audit Charter
2024/25**

Report By: **Mark Winton, Chief Internal Auditor**

Purpose of Report

To present to the Audit Committee the Council's Internal Audit Strategy and Internal Audit Plan for 2024/25.

Recommendation(s)

The Committee is recommended to:

1. Approve the Council's Internal Audit Strategy, Internal Audit Plan and Audit Charter for 2024/25.

Reasons for Recommendations

- i) To comply with the requirements set out in the Public Sector Internal Audit Standards 2013 (amended April 2017).
- ii) The Audit Committee is responsible for reviewing the effectiveness of the Council's system of internal control.

Introduction and Background

1. The Council's Internal Audit Strategy and Internal Audit Plan 2024/25 (Annexe A) set out how the Council will meet its statutory requirements for internal audit, as defined within the Accounts and Audit Regulations 2015.

Relevant Policy / Professional Standards

2. Internal Audit follows the mandatory standards set out in the Public Sector Internal Audit Standards (PSIAS) published by the Chartered Institute of Public Finance and Accountancy (CIPFA) and the Chartered Institute of Internal Auditors.
3. The Annual Audit Plan 2024/25 allows sufficient coverage to form an overall opinion, with time to continue to develop the service to meet the expectations of these Standards.

Timetable of Next Steps

4. Please include a list of key actions and the scheduled dates for these:

Action	Key milestone	Due date (provisional)	Responsible
-	-	-	-

Wards Affected

None.

Implications

Please identify if this report contains any implications for the following:

Equalities and Community Cohesiveness	No
Crime and Fear of Crime (Section 17)	No
Risk Management	Yes
Environmental Issues	No
Economic/Financial Implications	Yes
Human Rights Act	No
Organisational Consequences	No
Local People's Views	No

Anti-Poverty
Climate Change

No
No

Additional Information

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Officer to Contact

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