

**AUDIT COMMITTEE
30 APRIL 2025**

ITEM NO.

INTERNAL AUDIT STRATEGY 2025-2028

SUMMARY REPORT

Purpose of the Report

1. To advise Members of the Internal Audit Strategy 2025-2028.

Information and Analysis

1. The requirement for the Council to have an internal audit function is outlined in Section 151 of the Local Government Act 1972. More specific requirements are detailed in the Accounts and Audit (England & Wales) Regulations 2015 which requires the Council to:

“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”.

Public Sector Internal Audit Standards

2. The Global Standards for Internal Audit have been revised during the previous 12 months. The revised standards are applicable from April 2025. The standards introduced a requirement to prepare a strategy to develop the Internal Audit Service.
3. The service has had a strategy in place for a number of years and this is recognised in the attached strategy for 2025-2028. The strategy outlines how we will continue to develop the service over the next 3 years:
 - Enhance how we will work with other assurance providers;
 - Enhance our use of data analytics to improve our understanding of risk;
 - Develop some training materials to ensure core skills to manage risks are maintained.

Recommendation

2. It is recommended that :-

- a. That the Audit and Governance Committee approves the Internal Audit Strategy for 2025-2028 (**Appendix A**).

Reason

3. The recommendation is supported as it comprises part of the Council's corporate governance arrangements.

Andrew Barber
Assurance Manager

Background Papers

- (i). Global Standards for Internal Audit

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Council Plan	No direct impact.
Addressing inequalities	No specific equality impact
Tackling Climate Change	No specific climate change impact however controls to manage climate change are included in the programme
Efficient and effective use of resources	The report provides for a strategy to help safeguard resources
Health and Wellbeing	There is no specific health and well-being impact.
S17 Crime and Disorder	The strategy focusses on fraud committed against the council which is considered low risk therefore the impact should be minimal overall.
Wards Affected	All wards are affected equally.
Groups Affected	All groups are affected equally.
Budget and Policy Framework	This report does not recommend a change to the Council's budget or policy framework
Key Decision	This is not a Key Decision
Urgent Decision	This is not an Urgent Decision