

Agenda Item No: 6

Report To: Audit Committee

Date of Meeting: 19 March 2024

Report Title: Internal Audit & Assurance Plan 2024/25

Report Author: Katherine Woodward – Head of Mid Kent Audit Partnership

Job Title:



Summary:

This report sets out the proposed audit and assurance plan for Ashford Borough Council during 2024/25. It is based on the outcomes of risk assessments, consultation, industry and national trends and considers the resources and expertise available to the partnership.

Key Decision: NO

Significantly Affected Wards: All

Recommendations: **The Committee is recommended to:-**

- I. **Approve** the Internal Audit and Assurance Plan for 2024/25 (appendix a)
- II. **Note** the view that the Partnership has sufficient resources to deliver the plan and a robust Annual Audit Opinion.
- III. **Note** that the plan is compiled independently and without inappropriate influence from management

Policy Overview: The Public Sector Internal Audit Standards (The "Standards") require an audit service to produce and publish a risk-based plan, at least annually, for approval by Members. The plan must consider input from senior management and Members.

Financial Implications: The work programme set out in the plan is produced to be fulfilled within agreed resources for 2024/25 and so makes no new resource requests.

Legal Implications: The Council is required by Accounts and Audit Regulations 2015 to operate an internal audit service, including agreeing a plan at least annually (as described in appendix a). Therefore, the Council must approve an internal audit plan to maintain regulatory conformance.

Equalities Impact Assessment: No direct implications

Data Protection Impact Assessment: No direct implications

Risk Assessment (Risk Appetite Statement):	The audit and assurance plan draws on the Council's risk management in considering the areas for audit examination.
Sustainability Implications:	N/A
Other Material Implications:	N/A
Exempt from Publication:	NO
Background Papers:	The appendix includes reference to the Public Sector Internal Audit Standards (full document at this link)
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