

# Report to Audit Committee

27 March 2024

By the Horsham Chief Internal Auditor



## INFORMATION REPORT

Not Exempt

### Internal Audit Strategy and Annual Plan 2024/25

#### Executive Summary

The purpose of this report is to present the Council's Internal Audit Strategy and Annual Plan for 2024/25 to the Committee.

#### Recommendations

The Committee is recommended to:

- Approve the Council's Internal Audit Strategy and Annual Plan 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 systems of internal control.

#### Background Papers

Council Plan, Risk Registers, Audit Universe Risk Assessments, and supporting audit working papers.

**Wards affected:** All.

**Report Author:** Reem Burton, Horsham Chief Internal Auditor

**Contact Details:** Russell Banks, Orbis Chief Internal Auditor, 07824 362739  
Reem Burton, Horsham Chief Internal Auditor, 07866 925290

## **Background Information**

### **1 Introduction and Background**

- 1.1 The Council's Internal Audit Strategy and Annual Plan 2024/25 (Annexe A) sets out how the Council will meet its statutory requirements for internal audit, as defined within the Accounts and Audit Regulations 2015. The Strategy proposes an approach based on focusing audit resources in those areas where the highest risk to the achievement of the Council's objectives lies. These areas have been identified and prioritised based on the Council's own risk assessment processes (including corporate and departmental risk registers) and following consultation with senior officers and Members.

### **2 Relevant Council Policy / Professional Standards**

- 2.1 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.
- 2.2 Internal Audit is conducted in accordance with the Council's Constitution. Financial Procedure Rule 4e 27 states that: "The Chief Finance Officer ensures the Council has appropriate arrangements in place to maintain an adequate and effective internal audit. The strategy and terms of reference for Internal Audit are detailed in the Council's Internal Audit Charter which is approved and reviewed annually by the Audit Committee."

### **3 Next Steps**

- 3.1 The Committee will be kept informed about progress in terms of the audit plan.

### **4 Outcome of Consultations**

- 4.1 We have sought to focus our audit and assurance activity on supporting the delivery of the priorities set out in the themes within the Council Plan, namely:

- Supporting people and communities;
- Inspiring greener futures;
- Building a thriving local economy; and
- Always listening, learning and improving.

### **5 Other Courses of Action Considered but Rejected**

- 5.1 Not applicable.

### **6 Resource Consequences**

- 6.1 This report summarises information about the work undertaken by Orbis Internal Audit on behalf of Horsham District Council, and there are therefore no direct financial or HR consequences.

## **7 Legal Considerations and Implications**

7.1 There are no legal considerations or implications as this report is for noting.

## **8 Risk Assessment**

8.1 All Internal Audit work is undertaken using a risk-based approach.

## **9 Procurement implications**

9.1 There are no procurement implications arising as this report is for noting.

## **10 Equalities and human rights implications / public sector equality duty**

10.1 There are no implications under equalities and human rights nor the public sector equality duty as this report is for noting.

## **11 Environmental implications**

11.1 There are no environmental implications as this report is for noting.

## **12 Other Considerations**

12.1 There are no consequences arising from GDPR / Data Protection or crime and disorder as this report is for noting.