



Audit Committee

Report for:	Audit Committee
Title of report:	Annual Audit Plan , Strategy and Internal Audit Charter 2024/25
Date:	20 th March 2024
Report on behalf of:	Councillor Michela Capozzi, Portfolio Holder for Corporate and Commercial Services
Part:	I
If Part II, reason:	N/A
Appendices:	Appendix A Annual Audit Plan, Strategy and Internal Audit Charter 2024/25
Background papers:	None.
Glossary of acronyms and any other abbreviations used in this report:	None.

Report Author / Responsible Officer

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Corporate Priorities	A clean, safe and enjoyable environment Building strong and vibrant communities Ensuring economic growth and prosperity Providing good quality affordable homes, in particular for those most in need Ensuring efficient, effective and modern service delivery Climate and ecological emergency
Wards affected	All

Purpose of the report:	1. To present the proposed Annual Audit Plan, Strategy and Charter 2024/25 for Audit Committee comment and feedback.
Recommendation (s) to the decision maker (s):	1. To review and approve the Annual Audit plan 2024/25 at Appendix A. 2. To approve the Internal Audit Charter at Appendix A.
Period for post policy/project review:	Progress against the approved Annual Audit Plan 2024/25 will be reported to committee during 2024/25.

1 Background:

The Internal Audit service has a rolling programme of works to provide assurance over processes and controls across the Council.

This programme has a mixture of internal audit reviews that are undertaken. The frequency of these audits is based on the risk and potential impact to the Council of specific services, processes and systems being ineffective. As an example the review of core financial services is undertaken annually. Appendix A to this report outlines the 2024/25 proposed Annual Audit Plan.

Appendix A also sets out the internal audit charter. The charter formally defines internal audit's purpose, authority and responsibility. It should be reviewed and approved on an annual basis by Audit Committee.

2 Financial and value for money implications:

There are no direct financial implications arising from the approval of the Annual Audit Plan 2024/25.

3 Legal Implications

There are no direct financial implications arising from the approval of the Annual Audit Plan 2024/25.

4 Risk implications:

The proposed Annual Audit Plan has been informed by a risk assessment to ensure that planned coverage for the year is focussed on key audit risks and supports a robust Head of Internal Audit opinion to be provided.

5 Equalities, Community Impact and Human Rights

A Community Impact Assessment is not required for this report. There are no Human Rights Implications arising from this report.

6 Sustainability implications (including climate change, health and wellbeing, community safety)

There are no direct sustainability implications arising from this report.

7 Council infrastructure (including Health and Safety, HR/OD, assets and other resources)

There are no direct Council infrastructure implications arising from this report

8 Conclusion

The Annual Internal Audit Plan for 2024/25 sets out proposed areas of internal audit review for 2024/25.

