

SUBJECT: REVISED INTERNAL AUDIT PLAN 2024/25

DIRECTORATE: CHIEF EXECUTIVE & TOWN CLERK

REPORT AUTHOR: AMANDA STANISLAWSKI, AUDIT MANAGER

1. Purpose of Report

- 1.1 To advise the Audit Committee of a change in the number of days in the Audit Plan and to seek views on audit coverage in the second half of the year and to approve the revised Audit Plan for 2024/25.

2. Background

- 2.1 In line with good practice the Audit Plan is frequently reviewed and amended to reflect the current risk environment and priorities. A full formal review of the plan covering both resources and environmental changes is completed half way through the year and reported to CMT and the Audit Committee. Interim changes are reported through the Progress Reports.

3. 2024/25 Audit Plan

- 3.1 Since the original plan was drawn up there have been a number of changes to the resources available. Following the unexpected departure of the Principal Auditor at the end of February there was a vacancy in the team until July and also additional unplanned work, sickness and training support. Some of this has been covered through external contractors but there remains a shortfall in days. This has meant that the current Audit Plan as approved in March 2024 needs to be amended to reflect a lower level of resource.

The revised plan has been reduced by 28 days, with savings in resources made through reducing support to Assurance Lincolnshire. Appendix 1 is a copy of the revised plan together with additional information.

- 3.2 Set out below are the anticipated changes to be made to the original plan:-

The following audits have been removed:-

- Project Management
- Housing Strategy
- Western Growth Corridor -2 (2023/24)

Appendix A provides the rationale behind these changes.

- 3.3 Further changes may be made to the revised plan in light of the results of a review currently being undertaken by the Corporate Management Team and any other changes which occur within the next six months. These changes will be reported within the Progress Reports unless they are significant when a further separate report will be presented to the Audit Committee.
- 3.4 The revised plan will still enable the Audit Manager to provide an Annual internal audit opinion.

4. Organisational Impacts

4.1 Finance (including whole life costs where applicable)

The costs incurred through the additional hours of the Auditor post, outsourcing of a number of days and a loss of income (from days provided to the Assurance Lincolnshire partnership) will be partially funded through the vacancy savings; we are currently reviewing other potential income streams but are forecasting an overspend this year.

4.2 Legal Implications including Procurement Rules

There are no direct legal implications arising as a result of this report.

4.3 Equality, Diversity and Human Rights

The Public Sector Equality Duty means that the Council must consider all individuals when carrying out their day-to-day work, in shaping policy, delivering services and in relation to their own employees.

It requires that public bodies have due regard to the need to:

- Eliminate discrimination
- Advance equality of opportunity
- Foster good relations between different people when carrying out their activities

There are no direct E and D implications arising as a result of this report.

5. Recommendation

- 5.1 The Audit Committee are asked to consider the proposed amendments to the Audit Plan, identify any amendments which it considers appropriate, and approve a revised plan for the year.

Is this a key decision?

~~Yes~~/No

Do the exempt information categories apply?

~~Yes~~/No

Does Rule 15 of the Scrutiny Procedure Rules (call-in and urgency) apply?

~~Yes~~/No

How many appendices does the report contain?

One

List of Background Papers:

None

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