

COMMITTEE TITLE: AUDIT AND SCRUTINY

DATE: 20 March 2024

REPORT TITLE:	Internal Audit Annual Plan 2024/25
REPORT OF:	Tim Willis, Interim Director Resources and Section 151 Officer

REPORT SUMMARY

This report covers the Internal Audit Plan for 2024/25, included in appendix A.

RECOMMENDATIONS

Members are asked to:

- R1. Approve the Internal Audit Plan 2024/25 attached in Appendix A
- R2. Delegated authority is given to the Interim Section 151 Officer to amend the plan in year as necessary to deliver the contract.

SUPPORTING INFORMATION

1.0 REASONS FOR RECOMMENDATIONS

To approve the work programme for the Internal Audit Plan 2023/24.

2.0 OTHER OPTIONS CONSIDERED

- 1. None. The Internal Audit Plan sets out the proposed work to be undertaken in 2024/25 and is attached as Appendix A to this report.
- 2. The audit plan includes a risk assessment, audit charter and indicative 3 year programme.
- 3. It is recommended that delegated authority is given to the Interim Section 151 Officer, should the plan need to be amended in year, to align itself with current resources and service requirements.

3.0 BACKGROUND INFORMATION

BDO has been the appointed Internal Auditor for the Council since 1 April 2014.

4.0 FINANCIAL IMPLICATIONS

Name & Title: Tim Willis, Director – Resources & Section 151 Officer Tel & Email: 01277 312500 / tim.willis@brentwood.rochford.gov.uk

There are no direct financial implications arising from the report.

5.0 LEGAL IMPLICATIONS

Name & Title: Andrew Hunkin, Director – People & Governance & Monitoring Officer

Tel & Email 01277 312500 / andrew.hunkin@brentwood.rochford.gov.uk

There are no direct legal implications arising from the report.

6.0 RESOURCE IMPLICATIONS: STAFFING, ICT AND ASSETS

There are no direct resource implications arising from the report.

7.0 RELEVANT RISKS

There are no direct risks arising from the report. The internal audit programme of work is designed to review risk areas within the Council.

8.0 ENGAGEMENT/CONSULTATION

Not applicable.

9.0 EQUALITY IMPLICATIONS

Name & Title: Kim Anderson, Corporate Manager - Communities, Leisure and Health

Tel & Email 01277 312500 kim.anderson@brentwood.gov.uk

There are no direct equality implications arising from the report.

10.0 ENVIRONMENT AND CLIMATE IMPLICATIONS

Name & Title: Phil Drane, Director - Place Tel & Email 01277 312500 / phil.drane@brentwood.rochford.gov.uk

There are no direct environment and climate change implications arising from the report.

REPORT AUTHOR: Name: Janine Combrinck Title: Director, BDO LLP Phone: 020 7893 2631 Email: janine.combrinck@bdo.co.uk

APPENDICES

Appendix A: Internal Audit Plan 24/25

BACKGROUND PAPERS

None.

SUBJECT HISTORY (last 3 years)

Council Meeting	Date
Not applicable.	