

Title: Revised Internal Audit Plan 2024/25

Lead Officer: Ian Davy (ian.davy@warwickdc.gov.uk (01926) 456818)

Portfolio Holder: Councillor Chilvers

Wards of the District directly affected: None directly impacted

Approvals required	Date	Name
Portfolio Holder	13 December 2024	Councillor Chilvers
Finance	13 December 2024	Andrew Rollins
Legal Services	Not applicable	
Chief Executive	13 December 2024	Chris Elliott
Strategic Director	13 December 2024	Dave Barber
Head of Service(s)	13 December 2024	Andrew Rollins
Section 151 Officer	13 December 2024	Andrew Rollins
Monitoring Officer	13 December 2024	Graham Leach
Equalities, Diversity and Inclusion Business Partner	13 December 2024	Daniel Keating
Leadership Co-ordination Group	13 December 2024	Various
Final decision by this Committee or rec to another Cttee / Council?	Yes	
Contrary to Policy / Budget framework?	No	
Does this report contain exempt info/Confidential? If so, which paragraph(s)?	No	
Does this report relate to a key decision (referred to in the Cabinet Forward Plan)?	No	
Accessibility Checked?	Yes	

Summary

The report presents an updated Internal Audit Plan for 2024/25, necessary because of reduced Internal Audit resources arising from the time taken to fill the available position(s) within the team.

Recommendations

- 1 That the updated Internal Audit Plan for 2024/25 be approved.
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1 Reason for the Recommendations

- 1.1 Members have responsibility for corporate governance, of which internal audit forms a key part.
- 1.2 The Internal Audit Plan for 2024/25 has had to be revised due to a reduction in Internal Audit resources for the year arising from:
 - the internal appointment of the Principal Internal Auditor to the Audit and Risk Manager post
 - the regrading of the Principal Internal Auditor post to Senior Internal Auditor
 - the internal appointment of one of the Internal Auditors to the Senior Internal Auditor post
 - the notice period required to be worked by the person appointed to the Internal Auditor post, with their start date being 16 December 2024.
- 1.3 All remaining audits and the remaining time allocations for other work have been re-assessed now that the available resources for the rest of the year have been determined. This has meant that a small number of audits have been deferred.
- 1.4 These audits have (initially) been deferred for one year only, subject to consultation on next year's Plan. In the main, three factors were considered in deciding which assignments should remain in this year's Audit Plan and which can be deferred:
 - the assessed risk profiles
 - any issues affecting the service areas (e.g. Housing are going through a restructure following the review of SLT by Employment Committee on 19 November 2024 and are dealing with the Consumer Standards Improvement Plan following the external review by HQN, and Procurement are dealing with the implementation of the new Procurement Regulations (delayed until February 2025))
 - the 'skills mix' within the Internal Audit team (i.e. the new member of staff will not be able to take on some of the more complex reviews).
- 1.5 The accompanying appendix to this report sets out the updated Internal Audit Strategic Plan for 2024-27, highlighting those audits which are to be deferred.

2 Alternative Options

2.1 Different audits could be suggested for deferral. However, this option has been discounted due to the factors set out in 1.4 above.

3 Legal Implications

3.1 Not applicable.

4 Financial Implications

4.1 Not applicable.

5 Corporate Strategy

5.1 Warwick District Council has adopted a Corporate Strategy that sets three strategic aims for the organisation:

- Delivering valued, sustainable services.
- Low cost, low carbon energy across the district.
- Creating vibrant, safe, and healthy communities of the future.

5.2 Internal Audit contributes to the delivery of these strategic aims as part of an assurance framework. This ensures that the activities necessary to deliver these aims are reviewed and, where appropriate, improved.

6 Environmental / Climate Change Implications

6.1 Not applicable.

7 Analysis of the Effects on Equality

7.1 Not applicable.

8 Data Protection

8.1 Not applicable.

9 Health and Wellbeing

9.1 Not applicable.

10 Risk Assessment

10.1 The whole report is about risks and the risk environment. Clearly there are governance-related risks associated with weak internal control, risk management and governance processes.

11 Consultation

11.1 Please refer to 'header page' of this report.

Background papers:

Not applicable.

Supporting documents:

Not applicable (the 'original' version of the plan is as per the appendix without the highlights)