

**Title: Internal Audit Plan 2025/26**

Committee: Audit Committee

Date: 15<sup>th</sup> April 2025

Author: Chief Internal Auditor

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Contact Officer:

Rachel Ashley-Caunt, Chief Internal Auditor

[Rachel.ashley-caunt@northnorthants.gov.uk](mailto:Rachel.ashley-caunt@northnorthants.gov.uk)

**1.0 Issue**

- 1.1. The report seeks the Committee's approval of the Internal Audit Plan for 2025/26.

**2.0 Recommendations**

- 2.1. That the Committee approves the Internal Audit Plan for 2025/26.
- 2.2. That the Committee approves delegation to the Finance Director, in consultation with the Chair of the Audit Committee, to approve amendments to the Internal Audit Plan, if required.

**3.0 Background / Options**

- 3.1. The role of Internal Audit is to provide the Audit Committee, and management, with independent assurance on the effectiveness of the internal control environment. The Public Sector Internal Audit Standards require that the Chief Internal Auditor must "establish risk based plans to determine the priorities of the internal audit activity, consistent with the organisation's goals" and "must communicate the internal audit activity's plans and resource requirements, including significant interim changes, to senior management (Corporate Management Team) and the board (Audit Committee) for review and approval".
- 3.2. The Internal Audit plan for 2025/26 has been developed based on an assessment of the Council's Corporate Plan and Risk Register, and in consultation with senior management. The Chief Internal Auditor has also considered the Internal Audit coverage over the last four years and any areas where audit assurances or follow up work may be of value.
- 3.3. The draft audit plan is provided in Appendix 1, along with details on the audit planning process.
- 3.4. In order to support the Internal Audit service in being responsive to changes in the risk environment, it is recommended that a delegation be approved to enable the Chief Internal Auditor to obtain approval for in year amendments to the plan from the Director Finance (Section 151 Officer) and Chair of the Audit Committee. Any

such amendments would be reported at the subsequent meeting of the Audit Committee.

#### **4.0 Arguments / Conclusion**

- 4.1. The attached report (Appendix 1) provides the Committee with the proposed Internal Audit plan for 2025/26 for approval.

#### **5.0 Additional Implications Assessment**

- 5.1 In the table below, please put Yes or No in each box:

<b>Financial Implications</b>  <b>No</b>	<b>Legal Implications</b>  <b>No</b>	<b>Human Resources (HR) Implications</b>  <b>No</b>
<b>Equality Impact Assessment (EIA)</b>  <b>No</b>	<b>Carbon Impact Assessment (CIA)</b>  <b>No</b>	<b>Data Protection Impact Assessment (DPIA)</b>  <b>No</b>

#### **6.0 Appendices**

- 6.1 Appendix 1 – Internal Audit Plan 2025/26

#### **7.0 Background Documents:**

- 7.1 None