

NORTH YORKSHIRE COUNCIL

AUDIT COMMITTEE

26 JUNE 2024

2024/25 INTERNAL AUDIT AND INFORMATION GOVERNANCE WORK PROGRAMMES

Report of the Head of Internal Audit

1.0 PURPOSE OF THE REPORT

- 1.1 To seek approval for the internal audit programme of work for 2024/25. The report also includes details of the information governance work programme.

2.0 BACKGROUND

- 2.1 In accordance with professional standards¹ and the Council's own internal audit charter, internal audit work must be risk based and take into account the requirement to produce an evidence based annual internal audit opinion. The opinion covers the adequacy and effectiveness of the Council's framework of governance, risk management, and internal control. The basis for the opinion is the programme of work that internal audit carries out.
- 2.2 The work programme is required to be approved by this committee as part of its responsibility for overseeing the work of internal audit. In addition to internal audit, Veritau also provides specialist counter fraud and information governance services to the Council. While formal approval of the work programmes for these two areas is not required, details of planned activities are provided for information.

3.0 INTERNAL AUDIT WORK PROGRAMME 2024/25

- 3.1 An indicative risk-based internal audit work programme is drawn up at the start of each year, setting out the proposed priorities for assurance coverage over the coming twelve months.

¹ As set out in the Public Sector Internal Audit Standards and specific guidance on the application of those standards for local government, issued by CIPFA.

- 3.2 The internal audit programme included in **appendix 1** outlines the current priorities for work in 2024/25. It includes proposed areas of audit coverage and is based on a risk assessment undertaken by Veritau. The work programme has also been informed by discussions with senior officers and members, and through the review of the Council's corporate risk register and other relevant information. Wider sector risks and developments have also been taken into account.
- 3.3 This report represents the conclusion of the initial consultation and planning stage. The views of councillors and officers have been considered in the programme's initial development. This will continue to be the case as the programme is updated and adjusted throughout 2024/25.
- 3.4 The internal audit work programme is a flexible working document which is revisited, updated, and adjusted throughout the year to ensure it remains aligned with current risks and priorities and to ensure that coverage is sufficient to provide a robust and well-informed annual opinion.
- 4.0 **COUNTER FRAUD AND INFORMATION GOVERNANCE WORK PROGRAMMES 2024/25**
- 4.1 The counter fraud work programme for 2024/25 was reported to the last meeting of this Committee. The planned information governance work programme is attached as **appendix 2**.
- 5.0 **IMPLICATIONS**
- 5.1 There are no local member, financial, human resources, legal, equalities or climate change implications.

6.0 **RECOMMENDATION**

- 6.1 Members are requested to approve the 2024/25 internal audit work programme, and to note the information governance work programme.

Report prepared and presented by Max Thomas, Head of Internal Audit

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7 June 2024

Background Documents: None