



**Governance and Audit
Committee**

Tuesday, 16 April 2024

Subject: DRAFT Internal Audit Plan 2024-25

Report by:	Director of Corporate Services and Section 151 Officer, West Lindsey District Council
Contact Officer:	Emma Foy Director of Corporate Services and Section 151 Officer Emma.foy@west-lindsey.gov.uk
Purpose / Summary:	To present to the Governance & Audit Committee a copy of the Council's Draft Internal Audit Report.

RECOMMENDATION(S):

1. That Members approve the draft Internal Audit Plan 2024-25.

IMPLICATIONS

Legal: No legal implications.

Financial: The Internal Audit Service has been contracted to RSM LLP and is within the budget set by Council on the 6th March 2024.

Staffing: None directly arising from this report.

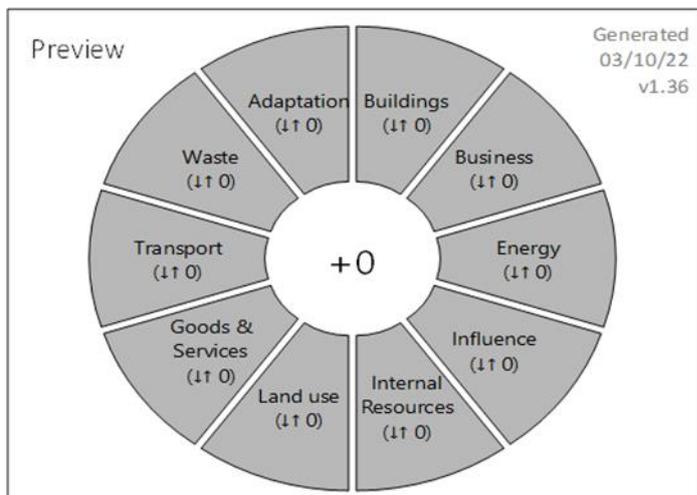
Equality and Diversity including Human Rights:

None directly arising from this report.

Data Protection Implications: None directly arising from this report.

Climate Related Risks and Opportunities:

None directly arising from this report.



Section 17 Crime and Disorder Considerations:

None directly arising from this report.

Health Implications:

None directly arising from this report.

Title and Location of any Background Papers used in the preparation of this report :

N/A

Risk Assessment :
N/A

Call in and Urgency:

Is the decision one which Rule 14.7 of the Scrutiny Procedure Rules apply?

i.e. is the report exempt from being called in due to urgency (in consultation with C&I chairman)

Yes

No

x

Key Decision:

A matter which affects two or more wards, or has significant financial implications

Yes

No

x

1.0 Introduction

- 1.1 In January 2024 three quotes were sought from CCS Assurance providers to deliver an Internal Audit Service for 2024-25 with the option to extend for two further years. The winning tender was received from RSM LLP and contract award has taken place.

2.0 The Internal Audit Plan

- 2.1 RSM LLP have reviewed our risk registers and met with all Members of Management team to draft an Internal Audit Plan for 2024-25. This plan is attached in Appendix One. The plan contains ten separate reviews and includes 140 days of audit work. The plan also contains sufficient resource for follow-up, audit planning and preparation of reports, planning and attendance at all Governance and Audit Committee meetings.
- 2.2 Appendix One also contains of the Internal Audit Charter adopted by RSM LLP.

3.0 Recommendation

- 3.1. That Members approve the draft internal audit plan