

INTERNAL AUDIT PLAN AND INTERNAL AUDIT CHARTER 2024/25
Report of the Deputy Chief Executive (and Section 151 Officer)

1. INTRODUCTION AND PURPOSE OF REPORT

- 1.1 The Internal Audit Plan 2024/25 outlines the key areas of the Council that current internal audit resources will be directed, in the next financial year.
- 1.2 One of the main themes of this year's plan is the continued inbuilt flexibility and agility required to support the changing risk profile of the Council and the ability of internal audit to provide ongoing and agile independent assurance on a range of high-risk services and activities.
- 1.3 The Plan explains how resources will be directed over the next 12 months on the delivery of Council services and the consequent changing risk environment.
- 1.4 The Internal Audit Charter is reviewed on an annual basis and is approved alongside the Plan by the Audit Committee in March.
- 1.5 The Council continues to face significant current and emerging risks to the achievement of its overall objectives as highlighted in the Council Plan 2024/25. The inbuilt flexibility in the plan will allow for audit resources to be reallocated quickly and effectively to support work programmes and projects at the request of Corporate Leadership Team. These key risks include:-
 - Financial resilience (MFTP).
 - Homelessness/temporary accommodation.
 - Deprivation of Liberty Safeguards (DOLS) backlogs.
 - SEND Transport costs.
 - Management of Council buildings/estate and RAAC.
 - Academisation/traded services.
 - Integrated Care System (ICS), (Health & Social Care Bill).

2. CONCLUSIONS AND RECOMMENDATIONS

- 2.1 Audit Committee is asked to approve the 2024/25 Internal Audit Plan and Charter.

BACKGROUND PAPERS

Anyone wishing to inspect the above background papers or requiring further information should contact John Pearsall on telephone number Tel: 0161 474 4033 or alternatively email john.pearsall@stockport.gov.uk