

INTERNAL AUDIT PLAN, CHARTER and STRATEGY 2025/26
Report of the Director of Finance (Section 151 Officer)

1. INTRODUCTION AND PURPOSE OF REPORT

- 1.1 The Internal Audit Plan 2025/26 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. Furthermore, the Plan outlines the delivery of the service taking into account the changes specified by the new Global Internal Audit Standards and accompanying Cipfa Code of Practice for the Governance of Internal Audit in Local Government. These will supersede the current Public Sector Internal Audit Standards to which the internal audit service meets.
- 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 three-year Strategy outlines the contribution that Internal Audit and Risk services will make to support the ongoing objectives of the Council.

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