

Audit and Governance Committee

19 March 2025

Report of the Interim Audit Manager

DRAFT INTERNAL AUDIT PLAN 2025/26

Exempt Information

None.

Purpose

For the Audit and Governance Committee to comment on and approve the draft internal audit plan for Tamworth Borough Council (TBC) for 2025/26 at **Appendix 1**.

Recommendations

It is recommended that:

1. The Committee comment on and approve the draft internal audit plan for TBC for 2025/26.

Executive Summary

As the Council is currently considering options for the management and delivery of Internal Audit, in line with Lichfield District Council as part of the shared services arrangement, this draft plan allows audit work to continue while a preferred option is determined.

The purpose of this plan is to identify the work required to achieve a reasonable level of assurance to be provided by Internal Audit in compliance with Internal Audit's professional codes of practice.

The plan has been commented on and approved by CMT in advance of its submission to the Audit and Governance Committee.

The Internal Audit Charter has been reviewed as part of the assessment of our compliance against the new Global Internal Audit Standards (GIAS) and CIPFA's latest associated guidance and application notes. The updated Charter is reported within the GIAS Update on today's agenda.

Options Considered

This draft plan allows audit work to continue while a preferred option for the future service delivery of internal audit is determined.

Resource Implications

The plan assumes the same level of resources as previous years at @ 250 days.

Legal / Risk Implications

The audit planning process follows the processes outlined in the Global Internal Audit Standards. Delivery of the plan allows the Council to discharge its legal mandate in line with the Accounts and Audit Regulations 2015. The audit planning process based on risk, ensures that the audit resources are directed to areas of most significant / highest risk.

Equalities Implications

Equality, Social Inclusion and Health Impact Assessment (ESHIA) completed at **Appendix 2**.

Environment and Sustainability Implications (including climate change)

None.

Background Information

None.

Report Author

Rebecca Neill – Interim Audit Manager
Rebecca.Neill@tamworth.gov.uk

List of Background Papers

Appendices

Appendix 1 – Draft Internal Audit Plan 2025/26.
Appendix 2 – ESHIA