

INTERNAL AUDIT STRATEGY, CHARTER AND PLAN

Committee name	Audit Committee
Officer reporting	Claire Baker, Head of Internal Audit & Risk Assurance
Papers with report	Internal Audit Draft Strategy 2025-2028 Internal Audit Charter Internal Audit Plan
Ward	All

HEADLINES

The attached draft Internal Audit Plan presents the Audit Committee with the current proposed Internal Audit (IA) activity for the 2025/26 financial year.

The plan takes into consideration the key risks facing the Council and any alternative sources of assurance available in relation to these risks. It also takes into consideration the available resources within the IA team to ensure we are focusing on providing the best value for money.

The plan presented covers a twelve-month period based on the IA Team's ongoing audit tracker. Our ongoing tracker allows us to allocate time for reviews later in the year, or even into future years, and manage our available capacity most effectively. For example, we are already blocking out time in 2026/27 to review compliance against processes being implemented during 2025/26.

The plan has also been presented to the Corporate Management Team to ensure it reflects any planned changes. It will be under continuous review as new risks emerge, alternative sources of assurance are identified or resources change. Therefore, those audits currently proposed for Q3 and Q4 are not fixed and likely to change throughout the year. Any changes to the plan will be reported through the Progress Report to the Audit Committee.

Also attached are the Draft Internal Audit Strategy for 2025 - 2028 and Internal Audit Charter. These are requirements under the Global Internal Audit Standards and define the purpose, authority, responsibilities and priorities of the Internal Audit team. They have both been updated to reflect the updated requirements from the Standards, and the template Charter provided by the Institute of Internal Auditors.

RECOMMENDATIONS:

That the Audit Committee:

- 1. Notes the IA Strategy and Charter; and**
- 2. Approves the IA plan for 2025/26**

SUPPORTING INFORMATION

IA provides an independent appraisal and consultancy service that underpins good governance, which is essential in helping the Council achieve its strategic objectives and realise its vision for

the borough of Hillingdon.

BACKGROUND PAPERS

None