

Report to Audit and Risk Assurance Committee

3 April 2025

Subject:	Strategy for Internal Audit and Internal Audit Plan 2025/26
Director:	Alex Thompson – Executive Director, Finance and Transformation
Contact Officer:	Peter Farrow Audit Services and Risk Management Manager, peter.farrow@sandwell.gov.uk

1 Recommendation

- 1.1 To review and approve the Strategy for Internal Audit and Internal Audit Plan for 2025/26.

2 Reasons for Recommendation

- 2.1 To inform the Committee of the contents of the Strategy for Internal Audit and Internal Audit Plan for 2025/26 and to seek approval.

3 How does this deliver objectives of the Council Plan?

Internal Audit operates across the Council and helps it accomplish its objectives by bringing a systematic, disciplined approach to evaluating and improving the effectiveness of risk management, control and governance processes.

4 Context and Key Issues

- 4.1 The Strategy for Internal Audit and Internal Audit Plan sets out the intended internal audit programme of work for 2025/26.
- 4.2 The completion of the plan will help inform the Head of Audit's annual opinion on the adequacy and effectiveness of the Council's governance, risk management and internal control framework.

5 Alternative Options

- 5.1 The purpose of the report is to inform the Audit and Risk Assurance Committee of the Internal Audit Plan for 2025/26. As such, there is no alternative option.

6 Implications

Resources:	There are no direct resource implications arising from this report.
Legal and Governance:	Internal audit is a statutory service in the context of the Local Government Accounts and Audit Regulations (Amendment)(England) 2015. The Act states that: " <i>A relevant authority must undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal auditing standards or guidance</i> ". These Standards have been adopted by the council's internal audit section.
Risk:	The agreed actions detailed in Internal Audit reports are designed to mitigate risks.
Equality:	It was not necessary to undertake an Equality Impact Assessment.
Health and Wellbeing:	There are no direct health and wellbeing implications from this report.
Social Value:	There are no direct social value implications from this report.
Climate Change:	There are no direct climate change implications in relation to this report.
Corporate Parenting:	There are no direct corporate parenting implications in relation to this report.

7. Appendices

Appendix 1 – DRAFT Strategy for Internal Audit and Internal Audit Plan
2025/26

8. Background Papers

None