

<b>REPORT REFERENCE NO.</b>	<b>AGC/24/9</b>
<b>MEETING</b>	<b>AUDIT &amp; GOVERNANCE COMMITTEE</b>
<b>DATE OF MEETING</b>	<b>26 MARCH 2024</b>
<b>SUBJECT OF REPORT</b>	<b>INTERNAL AUDIT 2024-25 PLAN &amp; INTERNAL AUDIT 2024-25 CHARTER AND STRATEGY</b>
<b>LEAD OFFICER</b>	<b>HEAD OF DEVON AUDIT PARTNERSHIP</b>
<b>RECOMMENDATIONS</b>	<p><i>That the Committee:</i></p> <p><i>(a). reviews and approves the 2024-25 Internal Audit Plan as set out at Appendix A of this report; and</i></p> <p><i>(b). reviews and notes the Internal Audit Charter and Strategy.</i></p>
<b>EXECUTIVE SUMMARY</b>	<p>The Internal Audit Service provides independent assurance to the Service’s senior officers and Members that governance, risk management and controls are sufficient in ensuring delivery of the Service’s objectives.</p> <p>The Internal Audit 2024-25 Audit Plan report sets out the internal audit work for 2024-25 following consultation with Audit and Governance Committee in January 2024.</p> <p>The Internal Audit 2024-25 Charter and Strategy document is required by the Public Sector Internal Audit Standards (PSIAS).</p> <p>The Audit Charter formally describes the purpose, authority, and principal responsibilities of the Authority’s Internal Audit Service.</p> <p>The Audit Strategy sets out how Internal Audit deliver the Audit Charter. The Audit Strategy is a high-level statement of how the internal audit service will be delivered and developed in accordance with the Charter and how it links to the organisational objectives and priorities.</p>
<b>RESOURCE IMPLICATIONS</b>	N/A
<b>EQUALITY RISKS AND BENEFITS ASSESSMENT (ERBA)</b>	The contents of this report are considered compatible with existing human rights and equalities legislation.
<b>APPENDICES</b>	<p>A. Internal Audit Plan Report 2024-25</p> <p>B. Internal Audit Charter and Strategy 2024-25</p>

**BACKGROUND PAPERS**

The 2024-25 Audit Plan proposals were discussed following closure of the formal Audit and Governance Committee meeting held in January 2024.

[Agenda for Audit & Governance Committee on Monday, 22nd January, 2024, 2.00 pm | Devon & Somerset Fire & Rescue \(dsfire.gov.uk\)](#)

## **1. INTRODUCTION**

- 1.1. The Internal Audit Plan forms the principal work of the Internal Audit Service and is a significant source of assurance of the effectiveness of the internal control environment.
- 1.2. This report provides the Committee with a proposed 2024-25 Internal Audit Plan as set out at Appendix A.
- 1.3. The report also provides an Internal Audit Charter and Strategy for 2024-25 as included at Appendix B.

## **2. NEXT STEPS**

- 2.1. The progress made against the agreed Audit Plan will be reported back to Audit & Governance Committee at regular intervals.

**TONY ROSE**  
**Head of Devon Audit Partnership**