

This report is public.	
Internal Audit Work Programme 2025/26	
Committee	Accounts, Audit and Risk Committee
Date of Committee	19 March 2025
Portfolio Holder presenting the report	Deputy Leader and Portfolio Holder for Finance, Property & Regeneration Councillor Lesley McLean
Date Portfolio Holder agreed report	7 March 2025
Report of	Assistant Director of Finance, (S151 Officer)

Purpose of report

This report presents the programme of internal audit work to be undertaken in 2025/26.

1. Recommendations

The Accounts, Audit and Risk Committee resolves to:

- 1.1 Approve the 2025/26 internal audit work programme.

2. Executive Summary

- 2.1 The council's internal audit service must comply with the Public Sector Internal Audit Standards ('the standards'), and the council's own internal audit charter.
- 2.2 The standards and charter require that the Head of Internal Audit gives an annual opinion on the adequacy and effectiveness of the council's framework of governance, risk management, and control. The basis for the opinion is the programme of work that internal audit carries out.
- 2.3 A risk-based audit work programme is drawn up at the start of each year, setting out proposed priorities for audit work over the coming twelve months.
- 2.4 The work programme is required to be approved by this committee as part of its responsibility for overseeing the work of internal audit. This report seeks approval for the programme of internal audit work for 2025/26 (contained in appendix 1).

Implications & Impact Assessments

Implications	Commentary
Finance	The are no financial implications arising directly from this report. The Internal Audits are expected to be completed with the budget available to the Council. Michael Furness, Assistant Director of Finance, 6 March 2025

Legal	The are no legal implications arising directly from this report. Shiraz Sheikh, Assistant Director of Law, Governance and Monitoring Officer, 6 March 2025			
Risk Management	The council's internal audit service will not meet the requirements of the Public Sector Internal Audit Standards if the internal audit charter and work programme are not approved by the committee. This could result in external scrutiny and challenge; this report's approval will mitigate that risk. Celia Prado-Teeling, Performance & Insight Team Leader, 26 February 2025			
Impact Assessments	Positive	Neutral	Negative	Commentary
Equality Impact				N/A
A Are there any aspects of the proposed decision, including how it is delivered or accessed, that could impact on inequality?		X		N/A
B Will the proposed decision have an impact upon the lives of people with protected characteristics, including employees and service users?		X		N/A
Climate & Environmental Impact		X		N/A
ICT & Digital Impact		X		N/A
Data Impact		X		N/A
Procurement & subsidy		X		N/A
Council Priorities	This report cuts across a number of the council's priorities as expressed in its new internal perspectives strategy. The contribution that the council's internal audit service makes is to provide independent, risk-based, assurance, advice, and insight relating to the council's systems of governance, risk management, and internal control.			
Human Resources	N/A			
Property	N/A			

Consultation & Engagement	In preparing the internal audit work programme, consultation takes place with key officers and, through presentation of this report, with members of the Accounts, Audit and Risk Committee.
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Supporting Information

3. Background

- 3.1 Cherwell District Council's internal audit service is delivered by Veritau Public Sector Limited. The mandate for internal audit comes from the Accounts and Audit Regulations 2015 which require local authorities to undertake effective internal audit to evaluate effectiveness of its risk management, control, and governance processes. This evaluation culminates in the delivery of an annual opinion which is based on work performed during the financial year.
- 3.2 Internal audit plays an important role in the council's corporate governance framework. In order to maximise the value and contribution of the service it is essential that it is properly planned, coordinated and resourced.
- 3.3 This report provides the committee with the information it needs to understand priorities for the council's internal audit service in 2025/26.

4. Details

- 4.1 The internal audit programme in appendix 1 outlines priorities for work in 2025/26. It includes planned areas of audit coverage and is based on a risk assessment undertaken by Veritau. The work programme has also been informed by discussions with senior officers, and through review of risk management arrangements and plans for development and change within the council.
- 4.2 The internal audit work programme is a flexible working document and so is continuously revisited throughout the year. It may be updated to ensure it remains aligned with current risks and priorities.
- 4.3 Total planned internal audit days for 2025/26 are 200. Eight internal audit engagements are included in the work programme. This is considered sufficient for the Head of Internal Audit to deliver their annual opinion.

5. Alternative Options and Reasons for Rejection

- 5.1 The nature of this report is such that alternative options are not appropriate. To discharge functions under the terms of reference for the Accounts, Audit and Risk Committee, it is required to approve the internal audit plan (work programme).

6 Conclusion and Reasons for Recommendations

- 6.1 The Accounts, Audit and Risk Committee is recommended to approve the internal audit work programme for 2025/26. This is so that it can fulfil its responsibility for Cherwell District Council

overseeing the work of internal audit. This responsibility is defined in the committee's terms of reference. Approval of the work programme at this meeting will allow for the timely deployment of internal audit resource to deliver the work programme.

Decision Information

Key Decision	N/A
Subject to Call in	No
If not, why not subject to call in	N/A
Ward(s) Affected	All

Document Information

Appendices	
Appendix 1	Internal Audit Work Programme 2025/26
Background Papers	None
Reference Papers	None
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Corporate Director Approval (unless Corporate Director or Statutory Officer report)	Assistant Director of Finance (Section 151 Officer), 7 March 2025