

Date of Meeting 20 March 2025

Document classification: Part A Public Document

Exemption applied: None

Review date for release N/A

2025/26 Half 1 Internal Audit Plan and 2025/26 Internal Audit Charter

Report summary:

Following input from Audit and Governance Committee members and senior management, SWAP Internal Audit Services (SWAP) has prepared the proposed Internal Audit Plan for Half 1 of 2025/26 (1 April to 30 September 2025).

SWAP now requires formal approval from the Audit and Governance Committee to proceed with the Plan.

The Global Internal Audit Standards require chief audit executives to develop and maintain an Internal Audit Charter. The Internal Audit Charter must set out the internal audit function's:

- Purpose;
- Commitment to adhere to the Global Internal Audit Standards;
- Mandate, including the scope and types of services to be provided, and the organisation's responsibilities and expectations regarding management's support of the internal audit function; and
- Organisational position and reporting relationships.

The Internal Audit Charter must be approved by the board that oversees the internal audit function. At East Devon District Council, this board is the Audit and Governance Committee.

Is the proposed decision in accordance with:

Budget Yes No

Policy Framework Yes No

Recommendation:

The Audit and Governance Committee should consider and approve the 2025/26 Half 1 Internal Audit Plan and the 2025/26 Internal Audit Charter.

Reason for recommendation:

The Audit and Governance Committee is responsible for approving both the Internal Audit Plan and the Internal Audit Charter.

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Portfolio(s) (check which apply):

- Climate Action and Emergency Response
- Coast, Country and Environment
- Council and Corporate Co-ordination
- Communications and Democracy

- Economy and Assets
- Finance
- Strategic Planning
- Sustainable Homes and Communities
- Culture, Leisure, Sport and Tourism

Equalities impact Low Impact

Climate change Low Impact

Risk: Low Risk

Links to background information N/A

Link to Council Plan

Priorities (check which apply)

- A supported and engaged community
- Carbon neutrality and ecological recovery
- Resilient economy that supports local business
- Financially secure and improving quality of services