

CEREDIGION COUNTY COUNCIL

Report to:	Governance & Audit Committee
Date of meeting:	26 March 2025
Title:	Internal Audit Annual Plan 2025/26
Purpose of the report:	To present a proposed Internal Audit plan of work areas to be reviewed during 2025/26 to Members of the Governance & Audit Committee

The Global Internal Audit Standards in the UK Public Sector require the Corporate Manager – Internal Audit to develop an Internal Audit Plan that supports the achievement of the organisations objectives.

The plan is designed to ensure a sufficient area of coverage is undertaken to support the annual conclusion on the effectiveness of the systems of governance, risk management and internal control across the Council.

The plan is based on an annual, documented assessment of the Council's strategies, objectives and risks and is informed by input from senior management. The plan is reviewed and revised regularly according to risk and all revisions will be communicated to senior management and the Governance and Audit Committee.

Recommendation(s): **To APPROVE the Report**

Reasons for decision: **That the Governance & Audit Committee is satisfied that Internal Audit will undertake sufficient and appropriate work in order to provide a realistic assurance at year-end, whilst adding value and assisting the Council in achieving its objectives.**

Appendices: **Internal Audit Annual Plan 2025/26**

Head of Service: Elin Prysor
CLO – Legal and Governance / Monitoring Officer

Reporting Officer: Alex Jenkins, Corporate Manager – Internal Audit

Date: 26 March 2025