

GWASANAETHAU CYFREITHIOL A LLYWODRAETHU LEGAL AND GOVERNANCE SERVICES



Mae'r adroddiad yma ar gael yn Gymraeg.

This report is available in Welsh.



STRATEGAETH ARCHWILIO MEWNOL **INTERNAL AUDIT STRATEGY** **2025-27**

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Internal Audit Strategy 2025 – 2027

Our purpose:

To strengthen Ceredigion County Council's ability to deliver, protect, and sustain public services that support a strong economy and healthy environment, while promoting well-being. We will do this by providing independent, risk-based, and objective assurance, advice, insight, and foresight.

Our vision:

To be effective and provide value to the Council in achieving its vision and corporate wellbeing objectives by promoting corporate improvement.

Our goals:

Advocacy & Collaboration

To inform and promote the fundamental elements of Internal Audit to enhance the value of our services to the Council.

We will:

- Hold discussions with Corporate Lead Officers and their services when planning audit engagements.
- Consult and advise on the establishment or development of systems, projects and processes.
- Promote an effective and robust three lines of defence model.

Digital

To strengthen Internal Audit resources and maximise the value we provide to stakeholders by developing the team's digital skills and knowledge to:

- Develop the use of Artificial Intelligence in Internal Audit.
- Build on Data Analytics to improve risk assessment processes, enhance audit quality, and enable insight and foresight.
- Utilise technology to improve reporting efficiencies.

Counter Fraud

To encourage and promote a counter fraud culture in the Council. We will:

- Optimise the use of available counter fraud resources.
- Promote the value in further investment in counter fraud resources.
- Consider the possibility of fraud in all audit engagements and advise on appropriate counter fraud controls.
- Coordinate the collation of National Fraud Initiative outcomes to maximise the value to the Council.