

MIDDLESBROUGH COUNCIL	
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Report of:	Head of Internal Audit, Veritau
Submitted to:	Audit Committee
Date:	12 December 2024
Title:	Internal Audit Consultation Report 2025/26
Report for:	Information
Status:	Public
Council Plan priority:	Delivering Best Value

Executive summary	
This report outlines arrangements for developing the internal audit work programme. It also asks for the Committee's views on any areas they think should be considered for audit in 2025/26.	

1. Purpose

1.1 To provide Members with information on the arrangements for developing the 2025/26 internal audit work programme. The report also asks for the views of the Committee on areas that should be considered a priority for audit in 2025/26.

2. Recommendations

2.1 That the Audit Committee

- Provides its views on areas that should be considered a priority for inclusion in the 2025/26 internal audit work programme.

3. Background and relevant information

3.1 Internal audit provides independent and objective assurance and advice on the Council's operations. It helps the organisation to achieve overall objectives by bringing a systematic, disciplined approach to the evaluation and improvement of the effectiveness of risk management, control and governance processes.

3.2 The work of internal audit is governed by the Accounts and Audit Regulations 2015 and relevant professional standards. These include the Public Sector Internal Audit Standards (PSIAS), CIPFA guidance on the application of those standards in Local Government and the CIPFA Statement on the role of the Head of Internal Audit.

3.3 The PSIAS set out requirements for the development of internal audit work programmes. These include the need to seek the views of the Committee on audit work to be undertaken.

3.4 The consultation report is contained in appendix 1. It contains information on our approach to producing the work programme and background on our internal audit opinion framework. It also asks the Committee to suggest any areas it believes should be considered for inclusion the work programme

4. Other potential alternative(s) and why these have not been recommended

4.1 This report is for information. There are no other options available.

5. Impact(s) of the recommended decision(s)

Topic	Impact
Financial (including procurement and Social Value)	There are no specific impacts or implications.
Legal	There are no specific impacts or implications.
Risk	There are no specific impacts or implications.
Human Rights, Public Sector Equality Duty and Community Cohesion	There are no specific impacts or implications.
Climate Change / Environmental	There are no specific impacts or implications.
Children and Young People Cared for by the Authority and Care Leavers	There are no specific impacts or implications.
Data Protection	There are no specific impacts or implications.

Appendices

1	Internal Audit Consultation Report 2025/26
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Background papers

Body	Report title	Date
n/a	n/a	n/a

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