NORTH AYRSHIRE COUNCIL

13 March 2025

Audit and Scrutiny Committee

Title:	**Internal Audit Plan 2024/25: Progress Update**
Purpose:	To request Committee approval for an amendment to the 2024/25 Internal Audit Plan.
Recommendation:	That the Committee (a) notes the factors affecting the completion of the Internal Audit Plan and (b) approves the deferral of one audit as noted in Appendix A.

1. Executive Summary

1.1 The current Internal Audit Plan for 2024/25 was approved by the Audit and Scrutiny Committee in March 2024 and sets out the areas of work which Internal Audit intends to cover during the year.

1.2 The Public Sector Internal Audit Standards (PSIAS) recognise that it is good practice to regularly review and adjust the plan, as necessary, in response to changes in the organisation's business, risks, operations, programmes, systems and controls.

1.3 Additional, ad hoc work has arisen during the year that has impacted the team's ability to complete the agreed audit plan. One amendment to the 2024/25 audit plan is noted in Appendix A for Committee approval.

2. Background

2.1 In line with good practice, the audit plan should be reviewed during the year in light of experience gained from audit work carried out, emerging risks to the Council and the changing environment in which audit work is carried out.

2.2 In order to address this it was agreed by the Committee in March 2024 that Internal Audit would bring more regular updates on the progress being made against the audit plan along with any proposed amendments for approval, as and when necessary.

2.3 An update was provided to the Committee in January 2025 advising that unplanned work had arisen throughout the year, however at that time it was intended that this would be absorbed into normal workloads and was not expected to affect the timely completion of the audit plan. A further review of the resources available has determined however that it is now unlikely that this will be achievable.

2.4 One audit, relating to ICT Asset Management, which was due to be undertaken in Q4 of 2024/25 will, following Committee approval, now be undertaken during Q1 of the 2025/26 audit plan.

3. Proposals

3.1 It is proposed that the Committee:
(a) notes the factors affecting the completion of the Internal Audit Plan and,
(b) approves the deferral of one audit as noted in Appendix A.

4. Implications/Socio-economic Duty

Financial

4.1 None.

Human Resources

4.2 None.

Legal

4.3 None.

Equality/Socio-economic

4.4 None.

Climate Change and Carbon

4.5 None.

Key Priorities

4.6 The work of Internal Audit helps to support the efficient delivery of the strategic priorities within the Council Plan 2023-2028

Community Wealth Building

4.7 None.

5. Consultation

5.1 The relevant Services are consulted on Internal Audit findings during each audit assignment. Services have also been consulted on the proposed changes to the internal audit plan.

Mark Boyd
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For further information please contact **John McCallum, Senior Manager (Audit, Fraud, Safety, Risk and Insurance,** on **01294 324607**.

Background Papers
None.

Appendix A

Audit Area to Deliver in Plan	Directorate	Planned Quarter	Priority	Link to Council Plan	Link to Risk Register	Change - added / modified / deleted
ICT - Asset Management	People & ICT	Q4	A	A Sustainable Council – a Community Wealth Building Council that is efficient and accessible, maximising investment and focusing resources towards our priorities	Strategic Risk	Defer to Q1 of 2025/26