

## Committee Report Checklist

**Please submit the completed checklists with your report. If final draft report does not include all the information/sign offs required, your item will be delayed until the next meeting cycle.**

### **Stage 1**

#### **Report checklist – responsibility of report owner**

<b>ITEM</b>	<b>Yes / No</b>	<b>Date</b>
Councillor engagement / input from Chair prior to briefing		
Commissioner engagement (if report focused on issues of concern to Commissioners such as Finance, Assets etc)		
Relevant Group Head review		
MAT+ review (to have been circulated <b>at least 5 working days before Stage 2</b> )		
This item is on the Forward Plan for the relevant committee	<b>Yes</b>	<b>27/03/25</b>
	<b>Reviewed by</b>	
Finance comments	<b>TC</b>	<b>29/08/25</b>
Risk comments		
Legal comments	<b>LH</b>	<b>29/08/25</b>
HR comments (if applicable)		

**For reports with material financial or legal implications the author should engage with the respective teams at the outset and receive input to their reports prior to asking for MO or s151 comments.**

**Do not forward to stage 2 unless all the above have been completed.**

### **Stage 2**

#### **Report checklist – responsibility of report owner**

<b>ITEM</b>	<b>Completed by</b>	<b>Date</b>
Monitoring Officer commentary – at least <b>5 working days before MAT</b>	<b>L Heron</b>	<b>29/08/25</b>
S151 Officer commentary – at least <b>5 working days before MAT</b>	<b>T Collier</b>	<b>29/08/25</b>
Confirm final report cleared by MAT		

# Audit Committee

**25 September 2025**

<b>Title</b>	Internal Audit Strategy 2025-28
<b>Purpose of the report</b>	To inform
<b>Report Author</b>	Iona Bond, Deputy Head of Southern Internal Audit Partnership
<b>Ward(s) Affected</b>	All Wards
<b>Exempt</b>	No
<b>Exemption Reason</b>	N/A
<b>Corporate Priority</b>	Community Addressing Housing Need Resilience Environment Services
<b>Recommendations</b>	<b>To note the Internal Audit Strategy 2025-28.</b>
<b>Reason for Recommendation</b>	In accordance with the Global Internal Audit Standards in the UK Public Sector the Chief Internal Auditor is required to create and develop an audit strategy.

## 1. Executive summary of the report

What is the situation	Why we want to do something
<ul style="list-style-type: none"><li>In accordance with the Global Internal Audit Standards in UK Public Sector the Chief Internal Auditor is required to create and develop an internal audit strategy.</li></ul>	<ul style="list-style-type: none"><li>In accordance with the Global Internal Audit Standards in UK Public Sector the Chief Internal Auditor is required to create and develop an internal audit strategy.</li></ul>
This is what we want to do about it	These are the next steps
<ul style="list-style-type: none"><li>Note the Internal Audit Strategy 2025-28.</li></ul>	<ul style="list-style-type: none"><li>Management Team and Group Heads to note the Internal Audit Strategy 2025-26.</li><li>Audit Committee to note the Internal Audit Strategy 2025-28 at the meeting of 25 September 2025.</li></ul>

- 1.1 This report provides the Audit Committee with the Internal Audit Strategy 2025-28.

## **2. Key issues**

### **Contextual information**

- 2.1 The mandate for internal audit in local government is specified within the Accounts and Audit [England] Regulations 2015, which states:

‘A relevant authority must undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal auditing standards or guidance.’

- 2.2 From 1 April 2025, the ‘standards or guidance’ in relation to internal audit are those laid down in the Global Internal Audit Standards (GIAS), Application Note: Global Internal Audit Standards in the UK Public Sector (Application Note) and the Code of Practice for the Governance of Internal Audit in UK Local Government. The collective requirements are referred to as the Global Internal Audit Standards in the UK Public Sector (the Standards).

- 2.3 The Standards (9.2) require all internal audit providers to develop and maintain an ‘Internal Audit Strategy’. The internal audit strategy is defined as ‘a plan of action designed to achieve a long-term or overall objective. The internal audit strategy must include a vision, strategic objectives, and supporting initiatives for the internal audit function. An internal audit strategy helps guide the internal audit function towards the fulfilment of the internal audit mandate’.

### **Developing the Internal Audit Strategy**

- 2.4 Engagement with the Audit Committee and senior management has been imperative in developing the internal audit strategy, to ensure the Southern Internal Audit Partnership’s strategic objectives align with stakeholder expectations.
- 2.5 It is not practical for the Southern Internal Audit Partnership to maintain more than 30 separate and potentially competing internal audit strategies specific to each of our partners. Consequently, in considering potential objectives, the Southern Internal Audit Partnership undertook a SWOT (Strengths, Weaknesses, Opportunities, Threats) analysis to focus on potential areas for development to further enhance our internal audit offering and to remain sustainable, innovative and future focused. The outcome of our analysis assisted in forming seven potential objectives for inclusion in the internal audit strategy.

- 2.6 A survey was then issued to all Audit Committee members (or equivalent) and senior officers across the wider Partnership to seek their views and prioritisation of the seven objectives to optimise internal audit provision over the medium term (3 to 5 years).
- 2.7 Feedback from the survey (Appendix B) was analysed with the top three objectives forming the basis of the internal audit strategy.

### **Internal Audit Strategy 2025-28**

- 2.8 The internal audit strategy is presented to the Audit Committee for review and noting. The strategy will be periodically reviewed with ongoing updates to the Audit Committee on the achievement and delivery of objectives as part of our regular progress reports.

## **3. Options appraisal and proposal**

To inform the Audit Committee of the Internal Audit Strategy 2025-28.

## **4. Risk implications**

- 4.1 The absence of an internal audit strategy will conflict with the expectation of the Global Internal Audit Standards.

## **5. Financial implications**

- 5.1 The internal audit service is budgeted for in the Council's annual budgets.

## **6. Legal comments**

- 6.1 The Global Internal Audit Standards in UK Public Sector are mandatory further to the Accounts and Audit (England) Regulations 2015. GIAS requires the Chief Internal create and develop an audit strategy.
- 6.2 This report assists the Council to demonstrate compliance with the statutory requirements.

## **Corporate implications**

## **7. S151 Officer comments**

- 7.1 As S151 Officer, it is important to that there is an appropriate audit strategy in place which plays a key role in supporting the S151 to undertake their responsibilities and to support the Council. The S151 Officer supports compliance with the Global Internal Audit Standards in UK Public Sector. As stated above there are no additional budget implications.

**8. Monitoring Officer comments**

- 8.1 The Monitoring Officer confirms that the relevant legal implications have been taken into account.

**9. Procurement comments**

- 9.1 There are no procurement implications arising from this report.

**10. Equality and Diversity**

- 10.1 Equality and diversity are key considerations that feature in the assessment of risk and audit needs.

**11. Sustainability/Climate Change Implications**

- 11.1 Sustainability is a key consideration and features in the assessment of risk and audit needs.

**12. Other considerations**

- 12.1 None.

**13. Timetable for implementation**

- 13.1 Applicable for the period 1 April 2025 – 31 March 2028

**14. Contact**

- 14.1 Iona Bond, Deputy Head of Southern Internal Audit Partnership  
[iona.bond@hants.gov.uk](mailto:iona.bond@hants.gov.uk)

***Please submit any material questions to the Committee Chair and Officer  
Contact by two days in advance of the meeting.***

**Background papers: There are none.**

**Appendices:**

**Appendix A – Internal Audit Strategy 2025-28**

**Appendix B – Feedback & Prioritisation of Objectives**