

Agenda Item	5
Report No	PC/3/24

HIGHLAND COUNCIL

Committee: Pensions Committee and Pensions Board

Date: 22 February 2024

Report Title: Highland Council Pension Fund Internal Audit Annual Plan 2024/25

Report By: Strategic Lead (Corporate Audit & Performance)

1. Purpose/Executive Summary

1.1 Details are provided of the audits contained in the 2024/25 Internal Audit Plan.

2. Recommendations

2.1 The Committee/ Board is asked to approve the 2024/25 Plan.

3. Implications

3.1 There are no Resource, Legal, Community (Equality, Poverty and Rural), Climate Change/ Carbon Clever, Risk or Gaelic implications arising from this report.

4. Annual Plan 2024/25

4.1 A three-year rolling plan is in place for the Pension Fund which ensures that the main activities, which comprise of Pension Fund Investments, Contributions and Payments, are reviewed once every three years. The following reviews will be undertaken as part of the Pension Fund's 2023/24 Audit Plan:

- (i) Pension Fund Payments;
- (ii) Review of the systems of internal control which is necessary to inform the Fund's Annual Governance Statement and the Internal Audit Annual Report 2023/24.

Designation: Strategic Lead (Corporate Audit & Performance)

Date: 8th February 2024

Author: Donna Sutherland

Background Papers: