

The Highland Council

Agenda Item	5
Report No	PC/21/24

Committee: Pensions Committee and Pensions Board

Date: 6 December 2024

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

Report By: Strategic Lead (Corporate Audit)

1. Purpose/Executive Summary

- 1.1 This report details a request for a revision to the previously agreed 2024/25 Internal Audit Plan.

2. Recommendations

- 2.1 The Committee/ Board is asked to approve the substitution of an audit on the 2024/25 Plan as detailed in section 5.1.

3. Implications

- 3.1 There are no identified Resource, Legal, Risk, Health and Safety (risks arising from changes to plant, equipment, process, or people) or Gaelic implications arising from this report.

4. Impacts

- 4.1 In Highland, all policies, strategies or service changes are subject to an integrated screening for impact for Equalities, Poverty and Human Rights, Children's Rights and Wellbeing, Climate Change, Islands and Mainland Rural Communities, and Data Protection. Where identified as required, a full impact assessment will be undertaken.
- 4.2 Considering impacts is a core part of the decision-making process and needs to inform the decision-making process. When taking any decision, Members must give due regard to the findings of any assessment.
- 4.3 This report relates to an audit plan and therefore an impact assessment is not required.

5. Revision to Internal Audit Plan 2024/25

- 5.1 The Committee/ Board agreed the 2024/25 Internal Audit Plan on 22 February 2024. This included a review of Pensions Payments. A new pensions software system is being implemented early in the new calendar year which will make changes to the way payments are processed. As a result, it is proposed that the originally planned review is postponed in favour of a review of the Pension Fund's governance arrangements. It is intended that operation of the new system, including pension payments, is reviewed in 2025/26.

Designation: Strategic Lead (Corporate Audit & Performance)

Date: 20 November 2024

Author: Jason Thurlbeck, Corporate Audit Manager

Background Papers: [Highland Council Pension Fund Internal Audit Annual Plan 2024/25](#)