



Purpose: For Decision

Committee report

Committee	AUDIT COMMITTEE
Date	20 MARCH 2023
Title	INTERNAL AUDIT PLAN 2023/24
Report of	CHIEF INTERNAL AUDITOR

EXECUTIVE SUMMARY

1. Internal Audit undertake a programme of audits during each year, ultimately to inform the Chief Internal Auditor's Annual Opinion on the council's internal control framework, which in turn informs the Council's Annual Governance Statement (AGS). This report contains the proposed coverage for 2023/24.

RECOMMENDATION

2. That the 2023/24 internal audit plan be approved.

BACKGROUND

3. In accordance with the requirements of the Public Sector Internal Audit Standards (PSIAS) an annual plan of audit activities, aligned to both the organisations corporate objectives and risk exposure is identified. In order to inform the plan consultation with all relevant parties including the Chief Executive, directors and the Chair of the Audit Committee has been carried out. The Internal Audit Plan is presented to the Audit Committee annually, in advance of the commencement of the new financial year. The Plan is reviewed quarterly to take account of any changes in risks and priorities.

CORPORATE PRIORITIES AND STRATEGIC CONTEXT

4. Internal Audit is a statutory function, responsible for providing independent assurance over all areas of the council. Activities performed by Internal Audit are aligned to the council's corporate priorities and risk exposure.

Responding to climate change and enhancing the biosphere

5. There are no direct impacts within this report that will affect this corporate priority.

Economic Recovery and Reducing Poverty

6. There are no direct impacts within this report that will affect this corporate priority.

Impact on Young People and Future Generations

7. There are no direct impacts within this report that will affect this corporate priority.

Corporate Aims

8. Supports the Corporate Plan core value of being “fair and transparent”.

CONSULTATION

9. Consultation takes place with the senior management team, both to inform the content of the annual Internal Audit programme of reviews and in year, to ensure that the work of Internal Audit is continuously aligned with the need of the council. Consultation also takes place with relevant managers for individual reviews, both to inform review scope and to confirm the accuracy of audit findings.

FINANCIAL / BUDGET IMPLICATIONS

10. There are no direct financial implications, audits are carried out within the approved budget.

LEGAL IMPLICATIONS

11. The council has an obligation under Regulation 5 of the Account and Audit Regulations 2015 to 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.

EQUALITY AND DIVERSITY

12. The council as a public body is required to meet its statutory obligations under the Equality Act 2010 to have due regard to eliminate unlawful discrimination, promote equal opportunities between people from different groups and to foster good relations between people who share a protected characteristic and people who do not share it. It is considered that there are no direct equality and diversity implications of this report for any of the protected groups.

RISK MANAGEMENT

13. In line with the PSIAS the 2023/24 Audit Plan is based on a risk assessment carried out by Internal Audit, including consultation with senior management. Risks associated with issues identified through the work of Internal Audit are clearly identified in all audit reports, regularly presented in summary form to Audit Committee.

APPENDICES ATTACHED

14. Appendix 1 – 2023/24 Internal Audit Plan

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COUNCILLOR ANDREW GARRATT
Chairman of the Audit Committee