

## **AUDIT COMMITTEE**

**DATE OF MEETING:** 28 MARCH 2023

**TITLE OF REPORT:** INTERNAL AUDIT PLAN 2023/24

**Report of:** Executive Director - Corporate and Section 151 Officer

**Cabinet Portfolio:** Finance

**Key Decision** No

### **1 PURPOSE OF REPORT**

1.1 The purpose of this paper is to present the Internal Audit Plan for 2023-24 in accordance with the requirements of the Public Sector Internal Audit Standards (Appendix A).

### **2 OFFICER RECOMMENDATION**

2.1 To approve the Internal Audit Plan 2023-24

### **3 BACKGROUND**

3.1 The aim of internal audit's work programme is to provide independent and objective assurance to management, in relation to the business activities, systems or processes under review that:

- The framework of internal control, risk management and governance is appropriate and operating effectively; and
- Risks to the achievement of the Council's objectives are identified, assessed, and managed to a defined acceptable level.

3.2 The internal audit plan provides the mechanism through which the Chief Internal Auditor can ensure most appropriate use of internal audit resource to provide a clear statement of assurance on risk management, internal control, and governance arrangements.

3.3 Internal audit focus should remain proportionate and appropriately aligned to key areas of organisational risk.

3.4 All auditable areas of review remain within the audit universe and are subject to ongoing assessment. The audit plan will remain fluid to ensure that internal audit is able to react to new and emerging risks along with the changing needs of the Council

3.5 Other reviews, based on criteria other than risk, may also be built into the work plan. These may include 'mandatory' audits or reviews requested or commissioned by management. Any commissioned review must be able to

clearly demonstrate a contribution to the audit opinion on risk management, control, and governance.

## **6 CORPORATE GOVERNANCE CONSIDERATIONS**

### **Relevance to the Corporate Plan and/or The Hart Vision 2040**

Adopting the internal audit plan contributes towards the Corporate Plan priority of 'Building a Resilient Council'.

### **Service Plan**

Is the proposal identified in the Service Plan?	No
Is the proposal being funded from current budgets?	Yes
Have staffing resources already been identified and set aside for this proposal?	Yes

### **Legal and Constitutional Issues**

The Accounts and Audit Regulations 2015 require the Council 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'.

### **Financial and Resource Implications**

There are no financial implications arising from this report.

### **Risk Management**

There is a risk that if the internal audit plan is not effectively compiled and delivered than it could inhibit the production of the annual report and opinion (in accordance with the Accounts and Audit (England) Regulations 2015) and its subsequent contribution to the Annual Governance Statement.

## **7 EQUALITIES**

7.1 There are no equalities issues arising from this report.

## **8 CLIMATE CHANGE IMPLICATIONS**

8.1 No direct carbon/environmental impacts arising from the recommendations'

## **9 ACTION**

9.1 The Internal Audit Plan 2023-24 is approved.

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Appendices

Ref.	Title of Appendix	Exemption Paragraph Number (if applicable) <i>If some/all of the information is confidential, you must indicate why it is not for publication by virtue of Part 1 of Schedule 12A of the Local Government Act 1972 by ticking the relevant box.</i>						
		1	2	3	4	5	6	7
A	Internal Audit Plan 2023-24							

Background papers: None