

INTERNAL AUDIT PLAN 2023/24

Audit Committee - 28 March 2023

Report of: Audit Manager

Status: For Decision

Also considered by: None

Key Decision: No

Portfolio Holder: Cllr. Matthew Dickins

Contact Officer(s): Jennifer Warrillow, Ext. 7053

Recommendation to Audit Committee:

Approve the Internal Audit Plan 2023/24 (Appendix A)

Reason for recommendation: The Internal Audit Plan is a key component of an effective service delivery and the Audit Committee, as part of its governance and oversight role, reviews and approves this document.

Introduction and Background

- 1 This report provides the framework for Internal Audit activity in the 2023/24 financial year.
- 2 Following on from Internal Audit's mandate as depicted in the Charter, the risk-based Plan sets out how audit resources will be deployed throughout the year to enable an annual opinion to be provided on systems of risk management, governance and control. Updates on the delivery of the plan and findings of internal audit work will be reported throughout the year.
- 3 The outcome of all assurance pieces of work is a report which contains an overall opinion on the Council's governance, risk management and controls. This opinion will be presented in July 2024.

Other options Considered and/or rejected

None

Key Implications

Financial

There are no financial implications associated with this report. Delivery of the Plan will be met from existing budgeted resources.

Legal Implications and Risk Assessment Statement.

Under the Account and Audit Regulations 2015, the Council must deliver Internal Audit services in accordance with the Public Sector Internal Audit Standards. The production of a risk-based Plan and a Charter are two requirements of these Standards. Links to the Corporate Risk Register are provided within Appendix A.

Equality Assessment

The decisions recommended through this paper have a remote or low relevance to the substance of the Equality Act. There is no perceived impact on end users.

Conclusion

Members are asked to approve the proposals for delivery of Internal Audit Services in 2023/24.

Appendices

Appendix A - Internal Audit Plan 2023-24

Background Papers

None

Jennifer Warrillow
Audit Manager