



## **AUDIT AND RISK MANAGEMENT COMMITTEE**

**TUESDAY 27 JUNE 2023**

<b>REPORT TITLE:</b>	<b>INTERNAL AUDIT ANNUAL PLAN 2023-24</b>
<b>REPORT OF:</b>	<b>CHIEF INTERNAL AUDITOR</b>

### **REPORT SUMMARY**

The report identifies the Internal Audit Plan of work for 2023-24.

Work scheduled for completion has been included to reflect the findings of the extensive planning exercise recently undertaken to ensure the ongoing relevance of risks previously identified, as well as the inclusion of any risks to the organisation that have emerged since the exercise or are likely to emerge in the near future. Delivery of the Plan adds significant value to the organisation through input to the development of, review and testing systems of controls in operation and identification of actions for improvement.

The plan has been presented to Members of the Strategic Leadership team and approved for implementation.

This matter affects all Wards within the Borough. It is not a key decision.

### **RECOMMENDATION**

That Members should endorse the work proposed in the Internal Audit Plan for 2023/24 in accordance with the terms of reference for the Audit and Risk Management Committee.

## **SUPPORTING INFORMATION**

### **1.0 REASON FOR RECOMMENDATION**

- 1.1 The Audit and Risk Management Committee is required by its terms of reference to advise on the adequacy of the Council's strategic risk management, internal control and governance processes.

### **2.0 BACKGROUND**

- 2.1 The Public Sector Internal Audit Standards produced jointly by the Chartered Institute for Public Finance and Accountancy and the Chartered Institute of Internal Auditors sets out the expected professional standards for Internal Audit in Local Government.
- 2.2 The standards set out the requirement for a risk based internal audit plan. This report identifies the Annual Internal Audit Plan for 2023-24.
- 2.3 The audit plan is intentionally not as detailed regarding specific audits to ensure that it remains dynamic and flexible, to allow for emerging risks to be incorporated and targeted work in these areas to be undertaken in year. This approach is very much in line with current best professional practice and all stakeholders will be updated during the year as adjustments including any additions are made.

### **3. OTHER OPTIONS CONSIDERED**

- 3.1 No other options considered.

### **4.0 FINANCIAL IMPLICATIONS**

- 4.1 There are no financial implications arising from this report.

### **5.0 LEGAL IMPLICATIONS**

- 5.1 There are no legal implications arising from this report.

### **6.0 RESOURCE IMPLICATIONS: STAFFING, ICT AND ASSETS**

- 6.1 There are no resource implications arising from this report.

### **7.0 RELEVANT RISKS**

- 7.1 The Council may not achieve its corporate objectives.
- 7.2 The Audit and Risk Management Committee may fail to comply with best professional practice and thereby not function in an efficient and effective manner.
- 7.3 Appropriate actions may not be taken by officers and Members in response to the identification of risks to the achievement of the Council's objectives.
- 7.4 Statutory requirements for the Council to provide adequate and effective systems of internal audit may not be met.

## **8.0 ENGAGEMENT/CONSULTATION**

8.1 Members of this Committee are consulted throughout the process of preparing and delivering the Internal Audit Plan.

## **9.0 EQUALITY IMPLICATIONS**

9.1 The content and/or recommendations contained within this report have no direct implications for equality. However, the delivery of an effective internal audit service will assist in ensuring that the Council, its finances, and service provision are effectively managed and governed aiding the advancement of equality.

## **10.0 ENVIRONMENT AND CLIMATE IMPLICATIONS**

10.1 The content and/or recommendations contained within this report are expected to have no impact on emissions of CO<sub>2</sub>/greenhouse gases.

## **11.0 COMMUNITY WEALTH IMPLICATIONS**

11.1 The content and/or recommendations contained within this report have no direct implications for community wealth. However, the delivery of an effective internal audit service will assist in ensuring that the Council, its finances, and service provision are effectively managed and governed aiding the advancement of economic, social and environmental justice for all residents.

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## **APPENDICES**

Appendix 1:                     Internal Audit Annual Plan 2023-24

## **BACKGROUND PAPERS**

CIPFA Code of Practice for Internal Audit in Local Government  
Chartered Institute of Internal Auditors Standards & Protocols for Internal Auditing  
Public Sector Internal Audit Standards

## **TERMS OF REFERENCE**

This report is being considered by the Audit and Risk Management Committee in accordance with Section B of its Terms of Reference.

(b) Internal Audit and Internal Control

(ii) Consider annually the effectiveness of the system of internal audit including Internal Audit Charter, Strategy, Plan of work and performance and that those arrangements are compliant with all applicable statutes and regulations, including the Public Sector Internal Audit Standards and Local Government Application Note.

**SUBJECT HISTORY (last 3 years)**

<b>Council Meeting</b>	<b>Date</b>
Audit and Risk Management Committee	Report presented annually to Committee.