

# Outline Internal Audit Plan 2023 to 2024

<b>Report number:</b>	<b>PAS/WS/23/009</b>	
<b>Report to and date(s):</b>	<b>Performance and Audit Scrutiny Committee</b>	22 June 2023 (Postponed from 1 June 2023)
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**Decisions Plan:** This item is not required to be included in the Decisions Plan.

**Wards impacted:** Not applicable.

**Recommendation:** It is recommended that the Performance and Audit Scrutiny Committee:

- 1. Approves the Outline Internal Audit Plan 2023 to 2024**

## **1. Context to this report**

1.1 The objectives of internal audit are to:

- Provide a professional, independent and objective assurance and advisory service that assists the Director Resources and Property in her statutory duty as Section 151 Officer to ensure that the council's finances are properly administered; and
- Work with management to improve the operation of the council.

1.2 The internal audit service is delivered and developed in accordance with the internal audit charter approved by this committee in May 2019.

1.3 The Service Manager Internal Audit is responsible for effectively managing the internal audit activity in accordance with the Public Sector Internal Audit Standards, which are mandatory, and encompass the Core Principles for the Professional Practice of Internal Auditing, the Definition of Internal Auditing, the Code of Ethics, and the Standards themselves.

## **2. Proposals within this report**

2.1 The proposed 2023 to 2024 audit plan, provided at **Appendix B**, is a risk-based plan of work for the internal audit team which takes into account the need to produce an annual internal audit opinion for the council which concludes on the overall adequacy and effectiveness of the council's framework of governance, risk management, and internal control.

2.2 It is very important that the audit plan is flexible and able to adapt to changing risks facing the council, thereby ensuring that audit resources are used where they will add maximum value. During the year, specific audits may therefore need to be taken out of the plan or added in, according to changing circumstances.

2.3 Where possible the proposed audits will be carried out in priority order, and as many of these audits completed as possible, within the available resources.

2.4 Final approval of the audit plan is the responsibility of the Performance and Audit Scrutiny Committee.

## **3. Alternative options that have been considered**

3.1 The Public Sector Internal Audit Standards require that a risk-based plan of internal audit work is produced. There are no alternative options.

#### **4. Consultation and engagement undertaken**

- 4.1 The draft audit plan was produced in consultation with the Leadership Team and service managers.

#### **5. Risks associated with the proposals**

- 5.1 An approved audit plan ensures that risk-based plans are in place to determine the priorities of the internal audit activity, consistent with the council's goals.

#### **6. Implications arising from the proposals**

- 6.1 Any implications arising from the proposal are covered in **Appendix A**.

#### **7. Appendices referenced in this report**

- 7.1 Appendix A - Internal Audit Plan Report
- 7.2 Appendix B – Outline Internal Audit Plan 2023 to 2024

#### **8. Background documents associated with this report**

- 8.1 None