



Audit and Governance Committee

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| Date: | 23 November 2022 |
| Reference number: | N/A |
| Title: | 2022/23 Business Assurance Strategy Update (incl. Internal Audit Plan) |
| Cabinet Member(s): | N/A |
| Contact officer: | Maggie Gibb, Head of Business Assurance (& Chief Auditor) |
| Ward(s) affected: | N/A |
| Recommendations: | Members are recommended to note the report |
| Reason for decision: | N/A |

1. Executive summary

- 1.1 The report outlines the Internal Audit, Risk Management, Assurance and Counter Fraud work being undertaken by the Business Assurance Team for the year ending 31 March 2023.
- 1.2 The Council continues to work towards a combined assurance model, with Internal Audit operating as the third line of assurance. The 2022/23 Internal Audit, Risk Management, Assurance and Counter Fraud work plans were produced with reference to the strategic and directorate risk registers; and informed through discussion with Senior Leadership Teams for each directorate.

2. Content of report

- 2.1 The Business Assurance Strategy; including the Internal Audit Plan was agreed by the Audit Board and by the Audit and Governance Committee in July 2022. Quarterly

reporting to directorate leadership teams/ boards, CMT and the Audit Board continue to take place to ensure that work plans are kept under continuous review to reflect emerging risks and priorities across the Council. We also seek the views of the directorates on the work of the Business Assurance Team to enable continuous improvement and ensure that we are meeting the needs and expectations of the organisation as best we can.

2.2 Delivery of the Business Assurance work plans help ensure that there is an appropriate governance and control framework in place and the risk management is embedded across the Council to enable the achievement of set objectives. The Internal Audit Plan will continue to be dynamic in nature with activity reviewed and realigned on a regular basis to take account of new, emerging and changing risks and priorities.

2.3 Progress against the approved Business Assurance Strategy has been presented to, and agreed by, the Audit Board (S151 Officer, Monitoring Officer and Director of Legal Services).

3. Other options considered

3.1 N/A.

4. Legal and financial implications

4.1 None.

5. Corporate implications

5.1 None.

6. Local councillors & community boards consultation & views

6.1 N/A

7. Communication, engagement & further consultation

7.1 N/A.

8. Next steps and review

8.1 An update on delivery of the Business Assurance Strategy and a summary of the internal audit output will be presented as a standing agenda item at Audit and Governance Committee meetings.



9. Background papers

9.1 2022/23 Business Assurance Strategy and Internal Audit Plan.

10. Your questions and views (for key decisions)

10.1 If you have any questions about the matters contained in this report please get in touch with the author of this report. If you have any views that you would like the cabinet member to consider please inform the democratic services team. This can be done by telephone 01296 382343 or email democracy@buckinghamshire.gov.uk.

