



## Audit and Governance Committee

<b>Date:</b>	10 May 2023
<b>Reference number:</b>	N/A
<b>Title:</b>	23/24 Internal Audit Plan Update
<b>Cabinet Member(s):</b>	N/A
<b>Contact officer:</b>	Maggie Gibb, Head of Business Assurance (& Chief Auditor)
<b>Ward(s) affected:</b>	N/A
<b>Recommendations:</b>	<b>Members are recommended to note the report</b>
<b>Reason for decision:</b>	N/A

### 1. Executive summary

- 1.1 Members will be aware that the Business Assurance Team was impacted by the absence of the Head of Business Assurance during quarter four. Due to the capacity constraints within the management team, some activity has not progressed in line with planned timelines.
- 1.2 The Internal Audit function are currently working to complete the 2022/23 approved engagements. As at 20 April there were 16 audits at draft reporting stage, 19 at fieldwork stage and two at planning stage (Appendix 1). These audits will be reported to the committee in July 2023.
- 1.3 The 2023/24 Internal Audit planning process is in progress. The Audit, Assurance and Fraud Manager has met with all senior management teams (Service Directors and their direct reports) for each directorate. A schedule of audits has been developed which is now being discussed and agreed with the senior leadership teams (Corporate Directors and their direct reports). Once a draft plan has been composed this will be presented to the Corporate Management Team and Audit Board for agreement.

- 1.4 The 2023/24 Internal Audit Plan will be presented to the Audit and Governance Committee for approval at the July meeting.
- 1.5 During Q1, we will progress with delivering the audits that are at planning stage, those already in progress and re-prioritise the 2022/23 deferred audits. In consultation with the relevant Service Director, the low priority audits that have not been started will be reassessed and be considered for delivery during quarter one.
- 1.6 Despite some audits being deferred from the 2022/23 plan, a number of additional audit and assurance reviews were added to respond to emerging risks and changes in priorities. This enabled sufficient coverage of the key risk areas to provide assurance to the Audit and Governance Committee.
- 1.7 As the audit plan is still in development; members are requested to propose any audit areas to be considered for inclusion in the plan.

## **2. Other options considered**

- 2.1 N/A.

## **3. Legal and financial implications**

- 3.1 None.

## **4. Corporate implications**

- 4.1 None.

## **5. Local councillors & community boards consultation & views**

- 5.1 N/A

## **6. Communication, engagement & further consultation**

- 6.1 N/A.

## **7. Next steps and review**

- 7.1 The full Business Assurance Strategy, including the Internal Audit Plan will be presented to the Audit and Governance Committee for approval in July 2023.

## **8. Background papers**

- 8.1 2022/23 Business Assurance Strategy and Internal Audit Plan.

