



## Audit and Governance Committee

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| <b>Date:</b>                | 10 May 2023  |
| <b>Reference number:</b>    | N/A  |
| <b>Title:</b>               | 2022/23 Business Assurance Strategy Update (incl. Internal Audit Plan) |
| <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 The report outlines the Risk Management, Business Continuity Management, Assurance, Internal Audit and Counter Fraud work being undertaken by the Business Assurance Team for the year 2022/23. Delivery of the council's Business Continuity Management objectives became the responsibility of the Business Assurance Service effective 1<sup>st</sup> November 2022 following the restructure of the team.
- 1.2 The 2022/23 Internal Audit Plan has been reviewed to identify the key audit activities to be delivered considering the priorities within the Directorates and working around any key service priorities.
- 1.3 Delivery of the Business Assurance work plans help ensure that there is an appropriate governance and control framework in place and that risk management is embedded across the Council to enable the achievement of set objectives.

## **2. Content of report**

- 2.1 The Business Assurance Strategy: including the Internal Audit Plan was agreed by the Audit Board and approved by the Audit and Governance Committee in July 2022. 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.
- 2.2 Quarterly reporting to directorate leadership teams/ boards, CMT and the Audit Board continue to take place which helps to keep work plans under continuous review to reflect emerging risks and priorities across the Council. We routinely seek the views of the directorates on the work of the Business Assurance Team to enable continuous improvement and ensure that work being delivered is meeting the needs and expectations of the organisation.
- 2.3 The internal audit plan has to remain fluid to respond to new/emerging risks and priorities. Whilst some audits are deferred from the original plan, there is still adequate coverage to meet the organisations assurance requirements. Alternative assurance mechanisms (other than internal audit) are also in place to support the overall assurance framework.
- 2.4 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](mailto:democracy@buckinghamshire.gov.uk).

