

# Audit and Governance Committee



Date of meeting:	20 March 2023
Title of Report:	<b>Internal Audit Plan 2023/24</b>
Lead Member:	Councillor Mark Shayer, Deputy Leader and Cabinet Member for Finance and Economy
Lead Strategic Director:	David Northey (Interim Service Director for Finance)
Author:	Brenda Davis, Snr Assurance Manager
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Your Reference:	AUD/BD
Key Decision:	No
Confidentiality:	Part I - Official

## Purpose of Report

The Public Sector Internal Audit Standards (PSIAS) require the preparation of a risk-based plan of Internal Audit activity that is designed to support an annual opinion on the effectiveness of the systems of governance, risk management and internal control and is informed by the audit strategy, consultation with stakeholders and a dynamic assessment of risks.

Against a background of already stretched budgets and resources, the continuing uncertainty about resourcing from central government and the wider economic environment, the Council will inevitably continue to face significant challenges across 2023/24. To enable Internal Audit to be more agile and responsive to the rapidly changing risk profile, the 2023/24 Internal Audit Plan has been developed as a high-level thematic plan, underpinned by core assurance work. This will ensure that the focus of audit coverage is targeted according to the needs and priorities of the Council at that point in time thereby enabling us to add most value.

## Recommendations and Reasons

In accordance with the Constitution, the Audit and Governance Committee to:

- Review and approve the 2022/23 Internal Audit Plan.

## Alternative options considered and rejected

None, as failure to maintain an adequate and effective system of internal audit would contravene the Accounts and Audit Regulations 2015.

## Relevance to the Corporate Plan and/or the Plymouth Plan

The internal audit service assists the Council in delivering robust standards of public accountability and probity in the use of public funds and has a role in promoting high standards of service planning, performance monitoring and review throughout the organisation, together with ensuring compliance with the Council's statutory obligations.

Our work supports delivery of the values and priorities set out in Corporate Plan by ensuring that resources are used wisely, and service areas meet the needs of residents, businesses and communities through the delivery of quality public services.

### Implications for the Medium Term Financial Plan and Resource Implications:

Delivery of the audit plan assists the Council in delivering value for money services and has helped ensure an effective control environment as the Council works to deliver on its corporate priorities.

### Carbon Footprint (Environmental) Implications:

No impacts directly arising from this report.

### Other Implications: e.g. Health and Safety, Risk Management, Child Poverty:

*\* When considering these proposals members have a responsibility to ensure they give due regard to the Council's duty to promote equality of opportunity, eliminate unlawful discrimination and promote good relations between people who share protected characteristics under the Equalities Act and those who do not.*

The work of the internal audit service is an intrinsic element of the Council's overall corporate governance, risk management and internal control framework.

### Appendices

*\*Add rows as required to box below*

Ref.	Title of Appendix	Exemption Paragraph Number (if applicable) <i>If some/all of the information is confidential, you must indicate why it is not for publication by virtue of Part 1 of Schedule 12A of the Local Government Act 1972 by ticking the relevant box.</i>						
		1	2	3	4	5	6	7
A	DAP Internal Audit Plan 2023/24							

### Sign off:

Fin	DJN.22.23.384	Leg	EJ/1223/27.2.23(2)	Mon Off	Click here to enter text.	HR	Click here to enter text.	Assets	Click here to enter text.	Strat Proc	Click here to enter text.
Originating Senior Leadership Team member: David Northey, Interim Service Director for Finance											
Please confirm the Strategic Director(s) has agreed the report? Date agreed: 21/02/2023											
Cabinet Member approval: Cllr Mark Shayer											
Date approved: 04/03/2023											