

Report to: Governance and Audit Committee

Date: 22 March 2023

Subject: **Internal Audit Draft Plan 23/24**

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Is this a key decision?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Is the decision eligible for call-in by Scrutiny?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Does the report contain confidential or exempt information or appendices?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
If relevant, state paragraph number of Schedule 12A, Local Government Act 1972, Part 1:	
Are there implications for equality and diversity?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No

1. Purpose of this report

- 1.1 To ask members to approve the final internal audit plan for 23/24 detailed in Appendix 1.

2. Information

Proposed Audit Plan for 2023/24

Background

- 2.1 Internal Audit presented the draft plan to the January Governance and Audit Committee (GAC) meeting for early comments with the commitment to then take the draft to the Internal Leadership Board (ILB) and for discussion with individual Directors. That process is now complete and the final plan is presented for approval.

Key areas to highlight

- 2.2 Changes to the initial draft plan have seen the addition of the following two reviews:
- 1) Rolling three year cycle of reviews assuring the business planning and finance process is developed (linking the two) and embedded into the organisation
 - 2) Data Quality – this assurance would be aimed at supporting the progress of the open data work being undertaken in the Research & Intelligence team.

3. Tackling the Climate Emergency Implications

3.1 There are no climate emergency implications directly arising from this report.

4. Inclusive Growth Implications

4.1 There are no inclusive growth implications directly arising from this report.

5. Equality and Diversity Implications

5.1 There are no equality and diversity implications directly arising from this report.

6. Financial Implications

6.1 There are no financial implications directly arising from this report.

7. Legal Implications

7.1 There are no legal implications directly arising from this report.

8. Staffing Implications

8.1 If recruitment/resource remains an issue into the next audit plan year, the proposed reviews will need to be reconsidered and the Committee asked to endorse any subsequent changes to the plan to accommodate resource constraints.

9. External Consultees

9.1 No external consultations have been undertaken.

10. Recommendations

10.1 That the Committee approve the 23/24 audit plan.

11. Background Documents

11.1 There are no background documents referenced in this report.

12. Appendices

Appendix 1 – Internal Audit Final Plan 2023/24