

Report to: **Cabinet**

Date: **18 April 2023**

By: **Chief Operating Officer**

Title of report: **Internal Audit Strategy and 2023/24 Annual Audit Plan**

Purpose of report: **To present the Council's Internal Audit Strategy and 2023/24 Annual Plan**

RECOMMENDATIONS

Cabinet are recommended to:

- **Review and endorse the Council's Internal Audit Strategy and 2023/24 Annual Audit Plan**
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1. Background

1.1 The Council's Internal Audit Strategy and Annual Plan 2023/24 (Annex A and Appendix 1) sets out how the Council will meet its statutory requirements for internal audit, as defined within the Accounts and Audit Regulations 2015. The plan focusses primarily on the core assurance areas (such as key financial systems), high priority areas, known key projects and programmes, and grant claims, with the remainder of the direct audit days earmarked as emerging risks/contingency.

1.2 A workshop was held with members of the Audit Committee in January 2023 and comments made were fed into the planning process.

2. Supporting Information

2.1 The Strategy and Plan will be delivered in line with proper internal audit practices as set out within Public Sector Internal Audit Standards (PSIAS).

2.2 The Internal Audit Charter sets out the scope and responsibility of internal audit.

3. Conclusions and Reasons for Recommendations

3.1 Cabinet is asked to review and endorse the Internal Audit Strategy and the 2023/24 Annual Audit Plan which was endorsed by the Audit Committee at its meeting of 31 March 2023.

Ros Parker, Chief Operating Officer

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BACKGROUND DOCUMENTS

Internal Audit Strategy and Annual Audit Plan 2023/24