

AUDIT & RESOURCES COMMITTEE

Tuesday 7 March 2023

STRATEGIC INTERNAL AUDIT PLAN 2023/24

Report of the Corporate Director (Chief Financial Officer) & Chief Internal Auditor

RECOMMENDATIONS

It is recommended that:

- (1) the Annual Internal Audit Plan for 2023/24 be approved.
-

Summary

- This report presents the Strategic Internal Audit Plan for 2023/24 (Appendix 1). The Strategic Internal Audit Plan has been prepared on behalf of the Chief Financial Officer in recognition of her responsibilities under S.151 of the Local Government Act 1972 and the Accounts & Audit Regulations 2015, and in accordance with the Public Sector Internal Audit Standards 2017.

Statutory Powers

S151 Local Government Act 1972
Accounts & Audit Regulations 2015

Strategic Implications

1. The Internal Audit Team provides independent assurance that the Council's risk management, governance and control processes are efficient, compliant, work effectively and support the ambitions of the Council.

Introduction

2. Appendix 1 of this report presents to Councillors the Strategic Internal Audit Plan for 2023/24.
3. It is expected that for 2023/24 the team will consist of the Chief Internal Auditor, Internal Auditors (1.3 FTE) and an Internal Audit Apprentice (1.0 FTE).

Finance/Risk Implications

4. There are no financial implications arising from this report. The report is intended to highlight the audit coverage over the next year. The work performed by the Internal Audit Section provides management with a good degree of assurance that their risks, identified by the reviews, are adequately controlled or identifies where they may require strengthening.

Equality & Diversity Implications

5. The Equality Act is not relevant to the decision in this report and an Equality Impact Assessment has not been carried out.

Climate Change and Environmental Implications

6. There are no Climate Change and Environmental implications as a result of this report. It is a report dealing with Internal Audit procedural matters only.

Conclusion

7. The Strategic Internal Audit Plan 2023/24 has been prepared in accordance with the Public Sector Internal Audit Standards, following a comprehensive need and risk assessment and consultation.
8. Members of this Committee will continue to receive an update on performance against the Annual Plan by way of Quarterly Monitoring Statements.

LISA SMY - CHIEF INTERNAL AUDITOR

Date: 17 February 2023
Contact Officer: Lisa Smy
Tel No: 023 8068 8015
e-mail: lisa.smy@eastleigh.gov.uk
Appendices Attached: One
*Report No Strategic Internal Audit Plan 2023/24

LOCAL GOVERNMENT ACT 1972 – SECTION 100D

The following documents disclose facts or matters on which this report or an important part of it is based, and have been relied upon to a material extent in the preparation of this report.

- Strategic Internal Audit Plan 2023/24
- Internal Audit Charter 2023/24