



**Open Report on behalf of Andrew Crookham, Executive Director of Resources**

Report to:	<b>Audit Committee</b>
Date:	<b>24<sup>th</sup> July 2023</b>
Subject:	<b>Internal Audit Plan 2023/2024</b>

**Summary:**

The risk based internal audit plan for 2023/2024 is presented to the Audit Committee for approval. The annual plan aims to provide assurance across areas of risk risk/priority for the Council. It considers governance, risk, internal control and current assurance arrangements. Delivery of the plan also informs the Head of Internal Audit opinion.

**Recommendation(s):**

1. That the 2023/2024 Internal Audit Plan (IAP) be approved – subject to comments/amendments from the Audit Committee.

**Background & Context**

The **Internal Audit Plan** has been developed with consideration of the key risks and priorities identified for the current year. It is a statement of intent and may be revised and updated during the year to ensure it responds to, and meets, any changing needs.

Significant work has been delivered to reset team understanding and expectation of planning and delivery work. This work has the intention of improving the quality of audit reports and the depth and breadth of work delivered to meet the risks and priorities identified, shared and discussed with directorate leadership. Work continues to formalise the amendments to the quality framework and working protocols. Each of these will support audit's conformance with best practice, professional standards and deliver added value and insight throughout delivery.

The work delivered during 2023/2024 will act as a base review to provide the Head of Audit with oversight and awareness of governance, compliance, strength of controls and key risk management in operation across each of the Directorates. The Head of Audit deems this work programme sufficient in its depth and breadth to inform the Head of Audit Annual opinion for 2023/2024.

The **Audit Charter** has been slightly revised, to fall in line with the Institute of Internal Auditors' latest model. Following a significant change to an internal audit service, it is good practice to review the Charter.

The Charter sets out the purpose, authority and responsibility expected from and to the audit service. The revised Charter is shared with all external clients. These include:

- North Kesteven District Council
- West Lindsey District Council
- South Kesteven District Council
- South Holland District Council
- East Lindsey District Council
- Boston Borough Council
- Lincolnshire Schools and Academies

## **Conclusion**

For the Audit Committee to confirm these arrangements are effective and will provide senior management and the Audit Committee with independent insight into the effectiveness of the control environment and how well the assurance arrangements work in practice. The delivery of a risk-based IAP is essential in ensuring the probity and sufficiency of these systems.

## **Consultation**

### **Risks and Impact Analysis**

N/A

## **Appendices**

These are listed below and attached at the back of the report	
Appendix A	Internal Audit Plan 2023/2024
Appendix B	The Internal Audit Charter 2023 onwards

## **Background Papers**

No background papers within Section 100D of the Local Government Act 1972 were used in the preparation of this report.

This report was written by Claire Goodenough Head of Internal Audit & Risk, who can be contacted via [claire.goodenough@lincolnshire.gov.uk](mailto:claire.goodenough@lincolnshire.gov.uk).