

Audit Committee Meeting	
Meeting Date	17 April 2023
Report Title	Internal Audit and Assurance Plan 2023/24
EMT Lead	Lisa Fillery – Director of Resources
Head of Service	Katherine Woodward – Head of Audit Partnership
Lead Officer	Katherine Woodward – Head of Audit Partnership
Classification	Open
Recommendations	<ol style="list-style-type: none"> 1. Approve the Internal Audit & Assurance Plan for 2023/24. This includes delegating to the Head of Audit Partnership authority to keep the plan current as set out in the appendix. 2. Note the Head of Audit Partnership’s view that the Partnership currently has sufficient resource to deliver the Plan and a robust Head of Audit Opinion. 3. Note the Head of Audit Partnership’s assurance that the Plan is compiled independently and without inappropriate influence from management

1 Purpose of Report and Executive Summary

- 1.1 The Public Sector Internal Audit Standards (PSIAS) require the audit Partnership to produce and publish a risk-based plan, at least annually, to determine the priorities for the year. The plan must consider input from senior management and Members and be aligned to the objectives and risks of the Council.
- 1.2 The purpose of this report is to set out the annual assurance plan 2023/24 to Members. The report details how the plan is devised, the resources available through the Partnership and the specific audit activities and engagement delivered over the course of the year.

2 Background

- 2.1 The Public Sector Internal Audit Standards (PSIAS) sets out the requirement for the Head of the Audit Partnership to develop a risk based internal audit plan to determine the priorities of the internal audit activity, consistent with the organisation’s goals.
- 2.2 The Audit Committee needs to obtain assurance on the effectiveness of the control environment, governance and risk management arrangements. The principal source of this assurance is derived from the annual assurance plan.

- 2.3 Standards explicitly support that the plan is flexible and responsive to emerging and changing risks across the year. Any proposed changes and the rationale for such changes will be communicated to Audit Committee Members.

3 Proposals

- 3.1 The appendix sets out the proposed plan for 2023/24, including background details on how we compiled the plan and how we propose to manage its delivery. The proposal is for the Audit Committee to consider and approve the plan.
- 3.2 We confirm to Members that, although the plan has undergone broad consultation with management, it is compiled independently and without being subject to inappropriate influence.

4 Alternative Options Considered and Rejected

- 4.1 The Audit Committee as part of its terms of reference must retain oversight of the internal audit service and its activities. This includes the Committee's role to formally consider and approve the plan. The Council could decide that it does not want a programme of work for the audit service, however, this would go against professional Standards.

5 Consultation Undertaken or Proposed

- 5.1 We consult with Managers, Heads of Service and Directors throughout the year as we undertake our work, but also specifically as part of the audit planning process. The plan attached represents the collective views of management and the audit service.

6 Implications

Issue	Implications
Corporate Plan	Mid Kent Audit's work supports all Council activity and the wider Corporate Plan in evaluating governance
Financial, Resource and Property	The work internal audit does on behalf of Swale Borough Council, is carried out within agreed resources.
Legal, Statutory and Procurement	The Council is required by Regulation to operate an internal audit service, including agreeing a plan at least annually. Therefore, the Council must approve a plan to maintain regulatory conformance.
Crime and Disorder	No direct implications

Environment and Climate/Ecological Emergency	No direct implications
Health and Wellbeing	No direct implications
Safeguarding of Children, Young People and Vulnerable Adults	No direct implications
Risk Management and Health and Safety	The audit plan draws on the Council's risk management in considering areas for audit review. In turn, audit findings will provide feedback on identification and management of risk.
Equality and Diversity	No direct implications
Privacy and Data Protection	We handled all information collected by the service in line with relevant data protection policies.

7 Appendices

- 7.1 The following documents are to be published with this report and form part of the report:
- Appendix I: Internal Audit and Assurance Plan 2023/24

8 Background Papers

The appendix includes reference to the Public Sector Internal Audit Standards. Further background papers, including detailed resource calculations, risk assessments and notes from consultation meetings can be made available on request.