

## **SIAP INTERNAL AUDIT PLAN 2023-2024 AND INTERNAL AUDIT CHARTER 2023-24**

<b>Head of Service:</b>	Andrew Bircher, Acting Director of Corporate Services
<b>Wards affected:</b>	(All Wards)
<b>Urgent Decision?(yes/no)</b>	No
<b>If yes, reason urgent decision required:</b>	N/A
<b>Appendices (attached):</b>	Appendix 1 – Internal Audit Plan 2023-2024 Appendix 2 – Internal Audit Charter 2023-2024

### **Summary**

This report introduces the Internal Audit Plan and Charter for 2023-2024.

### **Recommendation (s)**

#### **The Committee is asked to:**

- (1) endorse the Internal Audit Plan 2023-2024 as set out at Appendix 1.**
- (2) approve the Internal Audit Charter 2023-2024 as set out in Appendix 2.**

## **1 Reason for Recommendation**

- 1.1 The Committee has overall responsibility for audit and governance frameworks, including the functions of an audit committee.

## **2 Background**

- 2.1 Internal Audit provides the Council, through the Audit and Scrutiny Committee, with an independent and objective opinion on risk management, control and governance.
- 2.2 The internal audit plan establishes how internal audit resources across a given year are to be utilised in order to enable the Chief Internal Auditor to provide their statement of assurance.

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- 2.3 Southern Internal Audit Partnership (SIAP) became the Council's internal auditors on 1 April 2019 for a four-year period. Since then, it has progressed work against four audit plans. The first was endorsed by this Committee on 16 April 2019, the second on 19 November 2020 (delayed due to the COVID-19 pandemic), the third on 8 April 2021, and the fourth on 7 April 2022.

### **3 Internal Audit Plan 2023-2024**

- 3.1 In preparation for the audit plan for 2023-2024, SIAP has once again used several different sources of information such as the corporate risk register, previous audits, and feedback from the Strategic Management Team.
- 3.2 Please see Appendix 1 for the Audit Plan for 2023-2024.

### **4 Internal Audit Charter 2023-2024**

- 4.1 The Public Sector Internal Audit Standards require all internal audit activities to implement and retain a Charter. The Internal Audit Charter for 2023-2024 is attached at Appendix 2. This Charter sets out the purpose, authority and responsibilities for the internal audit services at the Council. Approval of the Charter is a responsibility of this Committee.

### **5 Risk Assessment**

#### Legal or other duties

- 5.1 Equality Impact Assessment
- 5.1.1 None for the purposes of this report.
- 5.2 Crime & Disorder
- 5.2.1 None for the purposes of this report.
- 5.3 Safeguarding
- 5.3.1 None for the purposes of this report.
- 5.4 Dependencies
- 5.4.1 None for the purposes of this report.
- 5.5 Other
- 5.5.1 The annual opinion in June could potentially result in a proposal to amend the annual plan, as it is risk-based.

### **6 Financial Implications**

- 6.1 The audit days within the plan are 199, these can be funded from the agreed budget.

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6.2 **Section 151 Officer's comments:** None arising from the contents of this report.

### 7 Legal Implications

7.1 No implications for the purpose of this report.

7.2 **Legal Officer's comments:** None arising from the contents of this report.

### 8 Policies, Plans & Partnerships

8.1 **Council's Key Priorities:** The following Key Priorities are engaged:

8.1.1 Effective Council – Engaging, responsive and resilient Council

8.2 **Service Plans:** The matter is included within the 2023-2024 Service Delivery Plan.

8.3 **Climate & Environmental Impact of recommendations:**

8.3.1 No implications for the purpose of this report.

8.4 **Sustainability Policy & Community Safety Implications:**

8.4.1 No implications for the purpose of this report.

8.5 **Partnerships:**

8.5.1 The Council's arrangements with partners, such as shared services, are considered during the plan's preparation.

### 9 Background papers

9.1 The documents referred to in compiling this report are as follows:

#### **Previous reports:**

- INTERNAL AUDIT PLAN AND CHARTER 2022-2023, Audit, Crime and Disorder and Scrutiny Committee, 7 April 2022. Online available: <https://democracy.epsom-ewell.gov.uk/documents/s23252/Internal%20Audit%20Plan%202022-2023%20Internal%20Audit%20Charter.pdf> [Last accessed 24/02/2023]