

Bath & North East Somerset Council			
MEETING:	Corporate Audit Committee		
MEETING DATE:	15 th March 2023	AGENDA ITEM NUMBER	
TITLE:	Internal Audit Plan - 2023/2024		
WARD:	ALL		
AN OPEN PUBLIC ITEM			
List of attachments to this report:			
Appendix 1 – Internal Audit Plan 2023/24			

1 THE ISSUE

1.1 This is a report detailing the proposed Internal Audit Plan for 2023/24.

2 RECOMMENDATION

2.1 The Corporate Audit Committee is asked to:

- Approve the Internal Audit Plan 2023/24 (Appendix 1)

3 THE REPORT

Internal Audit Plan 2023/24

3.1 The Public Sector Internal Audit Standards require Internal Audit to prepare a risk-based plan and this is attached at Appendix 1.

3.2 The list of internal audit reviews recorded in Section 5 of the Internal Audit Plan has resulted from an audit needs assessment using our reasonable assurance model which includes wide consultation with Statutory Officers, Directors and other senior managers. The Corporate Audit Committee was also consulted at its last meeting in February and the three subject areas highlighted by Committee members for consideration have been included in the 2023/24 Internal Audit Plan. The areas for review were:

- 1) Planned Maintenance - Commercial Estate & Corporate Property (2 separate audit reviews),

- 2) City Regions Sustainable Transport - Use of Funds & Performance Management (Liveable Neighbourhood Strategy – Outcomes); and,
- 3) Business Change Hub - Programme & Project Management.

3.3 The Audit Committee has previously fully endorsed the need to have a responsive and flexible Internal Plan. Although the Audit Committee is being asked to approve the list of 35 audit reviews it may be subject to change and any amendments to the Plan will be reported to the Committee. A half year position report will be presented to Committee on the performance against the Plan and any changes required. Statutory Officers including the Chief Finance Officer will be consulted on any significant changes to the Committee approved Plan.

3.4 Section 6 of the Audit Plan document highlights the other key components of the work carried out by the Internal Audit Team. An important area of work is that in relation to the prevention and detection of fraud. The team provide the lead on maintaining Anti-Fraud and Corruption Policies and related processes such as ensuring that there is an effective procedure for staff or other Council stakeholders to report concerns and for these concerns to be investigated confidentially and effectively.

4 STATUTORY CONSIDERATIONS

4.1 There are no specific statutory considerations related to this report. Accounts & Audit Regulations set out the expectations of provision of an Internal Audit service. This is supported by S151 of the Local Government Act and CIPFA Codes of Practice and the IIA professional standards for delivery of an adequate Internal Audit Service.

5 RESOURCE IMPLICATIONS (FINANCE, PROPERTY, PEOPLE)

5.1 There are no direct resource implications relevant to this report.

6 RISK MANAGEMENT

6.1 A proportionate risk assessment related to the issue and recommendations has been undertaken, in compliance with the Council's decision-making risk management guidance. Significant risks to the council arising from an ineffective Internal Audit Service include lack of internal control, failures of governance and weak risk management. Specific risks include supplementary External Audit Fees, undetected fraud and inadequate coverage of risks arising from COVID-19. Internal Audit assists the council in identifying risks, improvement areas and recommending good practice.

6.2 The Corporate Audit Committee has specific responsibility for ensuring the Council's Risk Management and Financial Governance framework is robust and effective.

7 EQUALITIES

7.1 A proportionate equalities impact assessment has been carried out using corporate guidelines and no significant issues have been identified.

8 CLIMATE CHANGE

8.1 There are no direct climate change implications related to this report.

9 OTHER OPTIONS CONSIDERED

9.1 No other options to consider related to this report.

10 CONSULTATION

10.1 The Council's Section 151 Officer has had the opportunity to input to this report and has cleared it for publication.

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Background papers	
Please contact the report author if you need to access this report in an alternative format	