



WEST NORTHAMPTONSHIRE COUNCIL

AUDIT AND GOVERNANCE COMMITTEE

Report Title Internal Audit Plan 2023-24

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Contributors/Checkers/Approvers

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List of Appendices

Appendix 1 – Internal Audit Plan 2023-24

Appendix 2 – Internal Audit Charter

1. Purpose of Report

1.1 The purpose of this report is to consider and approve the Internal Audit plan for 2023-24.

2. Executive Summary

2.1 The Internal Audit service provides assurance that organisational controls are effective and adequately mitigating risk. We also provide counter fraud services, supporting the Council in preventing and investigating fraudulent activity.

3. Recommendations

3.1 It is recommended that the Committee consider and approve the plan.

4. Reason for Recommendations

4.1 The Audit and Governance Committee is responsible for:

- Providing independent assurance as to the Council's governance, risk management framework and associated control environment
- Providing independent scrutiny of the Council's financial and non-financial performance and oversee the Council's financial reporting process

5. Report Background

5.1 The Audit and Governance Committee approves and monitors the Internal Audit plan for the Council.

6. Issues and Choices

6.1 Our internal audit approach for 2023-24 is detailed in Appendix 1, including the audit plan for quarters 1 and 2 and our Internal Audit charter.

6.2 We have adjusted our assurance approach to remove the organisational impact as this was difficult to quantify and became more of a subjective assessment.

7. Implications (including financial implications)

7.1 Resources and Financial

7.1.1 There are no resources or financial implications arising from the proposals.

7.2 Legal implications

7.2.1 Internal Audit support the Council to meet its obligations under the Accounts and Audit Regulations 2015

7.3 Risk

7.3.1 There are no risks directly related to the service.

7.4 Communication and Consultation

7.4.1 The Internal Audit service will communicate and engage with service areas and other related stakeholders work and activities move forward on the Internal Audit Plan for the year ahead.

7.5 Consideration by Overview and Scrutiny

7.5.1 No Overview and Scrutiny comments

7.6 Climate Impact

7.6.1 There are not direct climate or environmental implications

7.7 **Community Impact**

7.7.1 There is no community impact

8. Background Papers

8.1 Previous Internal Audit reports to Committee.