

## West Northamptonshire Council – Internal Audit 2023/24

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1. The objectives of Internal Audit are to:
  - Examine, evaluate, and report on the adequacy and effectiveness of the internal control and risk management across the Council and recommend arrangements to address weaknesses
  - Examine, evaluate, and report on procedures to ensure compliance with legislation and the Council's objectives, policies, and procedures
  - Examine, evaluate, and report on procedures to ensure the Council's assets and interests are adequately protected and effectively managed
  - Undertake independent investigations into allegations of fraud and irregularity in accordance with Council policies and procedures and relevant legislation
  - Advise on the control and risk implications of new systems or other organisational changes
  
2. **2023/24 Internal audit plan**
  - 2.1. Our audit planning is based on continuous risk assessment and rolling plan approach; rather than planning for the full year in one go, we review the organisational objectives and risks to achievement on a regular basis, and plan for the following quarter. The programme is a combination of requested audit work aligned to service priorities and work recommended by continuous risk assessment, based on strategic and directorate risk registers, performance management data, and service changes.
  - 2.2. The plan includes maintained schools' audits, which will be focused on elements of the Schools Financial Value Standard and schools highlighted by the Schools Engagement team. We have included an indicative allocation for these audits, which will begin in quarter 3.
  - 2.3. We will update the Audit and Governance Committee with progress against the plan and the plan for the following quarter on a quarterly basis.
  - 2.4. The attached Internal Audit Plan Focus (Appendix 1) details the coverage identified for quarters 1 and 2.
  
3. **Resources**
  - 3.1. The resources available to deliver the audit plan are estimated at 1,175 days across the team, who bring a range of knowledge and experience. This compares with 1,079 in 2022/23.
  - 3.2. Our interaction with the Council is supported by the Internal Audit Charter, which is attached as Appendix 2.