

Classification: Public

Key Decision: No

Gravesham Borough Council

Report to: Finance & Audit Committee

Date: 19 September 2023

Reporting officer: James Larkin, Head of Audit & Counter Fraud Shared Service
(Chief Audit Executive)

Subject: Internal Audit Plan (Q3-Q4) 2023-24

Purpose and summary of report:

To present for approval the Internal Audit Plan (Q3-Q4) 2023-24 for Gravesham

Recommendations:

1. Members approve the Internal Audit Plan (Q3-Q4) 2023-24 for Gravesham presented at Appendix 2.

Key Implications:	
Item	Implications
Legal	The Accounts & Audit Regulations 2015 require local authorities to: undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal auditing standards or guidance. The Section 151 Officer of a local authority is responsible for establishing the internal audit service. Gravesham Borough Council has delegated this responsibility to the Section 151 Officer of Medway Council to deliver internal audit services through the Shared Service to both authorities.
Finance and Value for Money	An adequate and effective Internal Audit function provides the council with assurance on the proper, economic, efficient and effective use of council resources in delivery of services.
Corporate Plan	The work of the Internal Audit supports the council in achieving all of its objectives set out in the Corporate Plan but is particularly relevant to Objective #3 Progress.
Climate Change	There are no direct climate change implications to this report.

1. Introduction

- 1.1 The Public Sector Internal Audit Standards (Standards) require that: The Chief Audit Executive (CAE) must establish risk-based plans to determine the priorities

of the internal audit activity, consistent with the organisation's goals. A risk-based plan has been prepared for the authority to meet this requirement. Since 1 March 2016, the council's internal audit activity has been delivered by the Audit & Counter Fraud Shared Service with Medway Council.

2. Internal Audit Plan (Q3-Q4) 2023-24

- 2.1 A provisional plan for 2023-24 was prepared in line with the requirements of the Standards and was based on a risk assessment of all auditable areas within the council that was undertaken in January 2023. Members approved a plan for Q1-Q2 based on that risk assessment, with a commitment that the risk assessment would be updated in July 2023 and the provisional plan refreshed to take account of any changes in the risk landscape to produce a plan for Q3-Q4.
- 2.2 The projected resource budget has been refreshed to take into account impacts on the level of resource that was originally predicted for 2023-24 and the risk assessment has been updated to take into account any necessary changes. The provisional plan has been amended include the highest scoring areas and ensure that the remaining available Internal Audit resources are directed to the council's highest areas of risk.
- 2.3 The plan for Q3-Q4 of 2023-24 is presented at Appendix 2.

3. Appendices

- 3.1 The following documents are to be published with the report:
- 3.2 Appendix 2: Internal Audit Plan (Q3-Q4) 2023-24

4. Background Documents

- 4.1 There are no background documents.

Lead Officer: James Larkin

Email: James.larkin@medway.gov.uk

Secondary Implications	
Risk Assessment	The Public Sector Internal Audit Standards require that: The chief audit executive must establish risk-based plans to determine the priorities of the internal audit activity, consistent with the organisation's goals. The Internal Audit Plan is intended to ensure that the work of the team is effectively directed and is in line with the organisation's goals. Member approval of the plan ensures the status of the plan is maintained.
Data Protection Impact Assessment	<i>A data protection impact assessment (DPIA) should be carried out at the start of any major project involving the use of personal data or if you are making a significant change to an existing process.</i>
	a. Does the project/change being recommended through this paper involve the processing of personal data or special category data or criminal offence data ? A definition of each type of data can be found on the Information Commissioner's Office website via the above links. No
	b. If yes to question a, have you completed and attached a DPIA including Data Protection Officer advice? N/A
	c. If no to question b, please seek advice from your nominated DPIA assessor or the Information Governance Team at gdpr@medway.gov.uk . N/A
Equality Impact Assessment	a. Does the decision being made or recommended through this paper have potential to cause adverse impact or discriminate against different groups in the community? If yes, please explain answer. No
	b. Does the decision being made or recommended through this paper make a positive contribution to promoting equality? If yes, please explain answer. No
	<i>In submitting this report, the Chief Officer doing so is confirming that they have given due regard to the equality impacts of the decision being considered, as noted in the table above</i>
Crime and Disorder	The Internal Audit Team provides an independent and objective opinion to the organisation on the control environment, by evaluating its effectiveness in achieving the organisations' objectives. The work of the team combined with a sound internal control environment has a positive contribution to community safety in its broadest sense.
Digital and website implications	The council's performance management framework includes the publication of the outturns against the Performance Measures and Indicators in the Corporate Business Plan. The proportion of recommendations made by the Internal Audit that are implemented by Management is one of the council's overall Performance Indicators and is therefore reported to the public via the council's Annual Report published on the council's website.
Safeguarding children and vulnerable adults	There are no direct safeguarding implications to this report.