

Internal Audit and Assurance Plan 2023/24

For Audit & Governance Committee on Tuesday 14 March 2023

Summary

Lead Member: Councillor Pope

Lead Director: Lee Colyer, Director of Finance, Policy & Development

Head of Service: Katherine Woodward, Head of Mid Kent Audit Partnership

Report Author: Katherine Woodward, Head of Mid Kent Audit Partnership

Classification: Public document (non-exempt)

Wards Affected: All

Approval Timetable	Date
Audit & Governance Committee	14 March 2023

Recommendations

Officer recommendations as supported by the Portfolio Holder:

1. **Approve** the Internal Audit & Assurance Plan for 2023/24. This includes delegating to the Head of Audit Partnership authority to keep the plan current as set out in the appendix.
2. **Note** the Head of Audit Partnership's view that the Partnership currently has sufficient resource to deliver the Plan and a robust Head of Audit Opinion.
3. **Note** the Head of Audit Partnership's assurance that the Plan is compiled independently and without inappropriate influence from management

1. Introduction and Background

- 1.1 The Council is required by Regulation to operate an internal audit service, including agreeing a plan at least annually.
- 1.2 This report sets out the proposed Plan for Mid Kent Audit's work at Tunbridge Wells Borough Council during 2023/24. The plan provides an overview of the range of areas for potential future examination by internal Audit. It is based on the outcomes of risk assessments and consultation and considers the resources available to the partnership.
- 1.3 The Audit and Governance Committee as part of its terms of reference must retain oversight of the internal audit service and its activities. This includes the Committee's role to formally consider and approve the Plan.

2. Preferred Option and Reason

- 2.1 The appendix sets out the proposed Plan for 2022/23, including background details on how the Plan was compiled and how it is proposed to manage its delivery. The preferred option is for the Audit and Governance Committee to consider and approve the plan

3. Appendices and Background Documents

Appendices:

- Appendix A: Internal Audit and Assurance Plan 2023/24.

Background Papers:

- Various referenced background papers and guidance documents are included as hyperlinks within appendix A.

4. Cross Cutting Issues

The Audit Plan draws on the Council's risk management in considering the areas for audit examination.

A. Legal (including the Human Rights Act)

There are no Legal implications associated with this decision.

B. Finance and Other Resources

There are no direct financial or other resource implications associated with this decision.

C. Staffing

There are no staffing implications associated with this decision. We will complete the audit and assurance plan with our current staffing. We will seek agreement for any changes to staffing resulting from the matters mentioned in the report through the standard HR approach of Maidstone BC (our host authority) in consultation with Tunbridge Wells BC.

D. Risk Management

We present this report for information only so it has no direct risk management implications.

E. Environment (inc. Biodiversity) and Sustainability

There are no environment or sustainability implications associated with this decision

F. Community Safety

There are no community safety implications associated with this decision.

G. Equalities

There are no equality implications associated with this decision

H. Data Protection

There are no data protection implications associated with this decision.

I. Health and Safety

There are no health and safety implications associated with this decision.

J. Health and Wellbeing

There are no health and wellbeing implications associated with this decision.