



## Internal Audit Plan 2023/24

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To the Chair and Members of the AUDIT COMMITTEE

### INTERNAL AUDIT PLAN 2023/24

#### EXECUTIVE SUMMARY

1. This report presents the Annual Internal Audit Plan for 2023/24 which has been created following a review of risks and controls of Council activities.
2. The plan (attached to this report) conforms to UK Public Sector Internal Audit Standards (UKPSIAS); these are the professional internal audit standards.
3. The level of audit resource for 2023/24 is 9.4 FTE's. The Head of Internal Audit will be maintaining his assessment of the structure of the team against the needs of the Council to ensure the team are appropriately resourced to deliver its services to the Council, St Leger Homes and other partner organisations.
4. Section 7 of the report highlights important factors we have taken into account in compiling this plan which include increased allowances for contingency to enable further flexibility and ensuring ability to discharge our internal audit responsibilities. It also separately sets out our plan of our fraud work which has a significantly lower level of work in it than the last two years as all post payment assurance checks over Covid related Business Support Grants are now complete. We will maintain our well established practice of ensuring the plan remains at all times fluid and responsive to the organisation's needs.
5. The proposed audit plan can be summarised as follows:

#### 2022/23 Audit Plan

#### 2023/24 Audit Plan

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#### Breakdown of the Plan By Type of Work

	Hours	Plan %
Assurance Work	5,757	58.3%
Consultancy Work	533	5.4%
Responsive Work*	1,487	15.0%
Follow-up Work	318	3.2%
Fraud Plan	1,791	18.1%
Total	9,886	100%

	Hours	Plan %
Assurance Work	4,296	43.1%
Consultancy Work	891	8.9%
Responsive Work*	2,963	29.8%
Follow-up Work	581	5.8%
Fraud Plan	1,230	12.4%
Total	9,961	100%

\*Responsive work includes time set aside to deal with in year identified issues, an allowance to give proactive advice where needed and an allowance for contingency items which includes investigations some of which will be fraud related. The aim is to direct resources more flexibly, providing updates as part of quarterly updates.

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6. Taking into account all the above factors and the strategy adopted to respond to the ongoing challenges for the team and the council as a whole, the Head of Internal Audit considers that sufficient internal audit work will be able to be delivered alongside the other factors that are taken into account when arriving at the annual opinion on the Council's, risk, governance and control arrangements.
7. As stated in previous years, there are many caveats associated with this opinion made at this point in time. Whilst the impacts of the Covid-19 pandemic have heavily diminished for the team, central government funding creates challenges for the services we review and there are always more local issues such as an unmanageable demand for audit support in investigating irregularities. Whilst it is hoped that these factors are a lower risk than previous years, these and other factors will be under constant review and any concerns will be raised with management and reported accordingly to the Audit Committee.

## **RECOMMENDATIONS**

8. The Audit Committee is asked to
  - support the principles and strategy underpinning the 2023/34 Internal Audit Plan set out in section 1 and expanded upon in section 7 of the Internal Audit Plan report and
  - consequently approve the plan as set out in Appendix 1.

## **WHAT DOES THIS MEAN FOR THE CITIZENS OF DONCASTER?**

9. Effective oversight of internal audit through the Audit Committee adds value to the Council by ensuring that it manages its risks in support of the key priorities and outcomes it seeks to achieve.

## **BACKGROUND**

10. This report is produced annually for Audit Committee inspection / awareness as required under the UK Public Sector Internal Audit Standards.

## **OPTIONS CONSIDERED**

11. Not applicable - for information only

## **REASONS FOR RECOMMENDED OPTION**

12. Not applicable - for information only

## **IMPACT ON THE COUNCIL'S KEY OUTCOMES**

13. Internal Audit contributes to the effective management of the Council's risks, which in turn contributes to the achievement of the Council's goals and key outcomes for Doncaster as a whole.

## **14. Legal Implications [Officer Initials: SRF | Date: 03.04.23]**

The Council must provide an adequate and effective internal audit in order to comply with the requirements of the Accounts and Audit Regulations 2015

#### **15. Financial Implications [Officer Initials: SJT | Date: 13.04.23]**

The revenue budget for Internal Audit is part of the Corporate Resources budget. Outside of pay inflation, the changes to the team's structure and plan have been met from the team's existing resources.

#### **16. Human Resources Implications [Officer Initials: SH | Date: 03.04.23]**

There are no specific HR implications contained in this report.

#### **17. Technology Implications [Officer Initials: PW | Date: 12.04.23]**

The audit plan was not circulated when requesting implications. However, there are no anticipated technology implications at this stage as these will depend upon the outcomes and findings of the individual audit projects.

### **RISKS AND ASSUMPTIONS**

18. The Council must provide an effective internal audit if it is to meet its statutory obligations.

19. Failure to direct internal audit resources to the most appropriate areas would limit the contribution the team can make to the Council. It would also limit the ability of the Head of Internal Audit to provide an opinion on the governance, risk management and internal control arrangements. These risks are managed through having an appropriate internal audit plan, supported by adequate internal audit resources.

### **CONSULTATION**

20. The Chief Executive and Directors were consulted on Internal Audit's proposals and will be further consulted with regarding the major changes required to the audit plan for the remainder of the year.

### **BACKGROUND PAPERS**

21. Accounts and Audit Regulations 2015  
UK Public Sector Internal Audit Standards 2017

### **GLOSSARY OF ACRONYMS AND ABBREVIATIONS**

22. UKPSIAS - UK Public Sector Internal Audit Standards  
CIPFA – Chartered Institute of Public Finance and Accountancy

### **REPORT AUTHOR & CONTRIBUTORS**

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