



Audit Committee	Wednesday, 19 April 2023	Matter for Information
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Report Title: **Strategic Internal Audit Plan – 2023/24 to 2025/26**

Report Author(s): **Tracy Bingham (Strategic Director / Section 151 Officer)**

Purpose of Report:	To present the Strategic Internal Audit Plan for 2023/24 to 2025/26.
Report Summary:	Outline of planned internal audit reviews presented in a rolling three year programme. Detailed outline of coverage for 2023/24 audits. Internal Audit Charter to provide a governing framework for the delivery of audits.
Recommendation(s):	To approve the Strategic Internal Audit Plan for 2023/24 to 2025/26.
Senior Leadership, Head of Service, Manager, Officer and Other Contact(s):	Tracy Bingham (Strategic Director / Section 151 Officer) 07881 967049 tracy.bingham@oadby-wigston.gov.uk Mark Watkins (Head of Internal Audit) 07926 252619 mark.watkins@cwaudit.org.uk
Corporate Objectives:	Providing Excellent Services (CO3)
Vision and Values:	"A Stronger Borough Together" (Vision) Accountability (V1)
Report Implications:-	
Legal:	There are no implications arising from this report.
Financial:	There are no implications directly arising from this report.
Corporate Risk Management:	Decreasing Financial Resources / Increasing Financial Pressures (CR1) Key Supplier / Partnership Failure (CR2) Reputation Damage (CR4) Effective Utilisation of Assets / Buildings (CR5) Regulatory Governance (CR6) Increased Fraud (CR10)
Equalities and Equalities Assessment (EA):	There are no implications arising from this report.
Human Rights:	There are no implications arising from this report.
Health and Safety:	There are no implications arising from this report.
Statutory Officers' Comments:-	

Head of Paid Service:	The report is satisfactory.
Chief Finance Officer:	As the author, the report is satisfactory.
Monitoring Officer:	The report is satisfactory.
Consultees:	None.
Background Papers:	None.
Appendices:	1. Strategic Internal Audit Plan 2023/24 to 2025/26

1. Information

- 1.1 The Strategic Internal Audit Plan attached at Appendix 1 provides details of Internal Audit's planned coverage of systems and processes over the next three years.
- 1.2 The plan is designed to ensure that, in accordance with Public Sector Internal Audit Standards 2017 (PSIAS), there is sufficient audit coverage each year to enable the Head of Internal Audit to provide a balanced annual opinion on the overall operation of controls to prevent risks from impacting on achievement of the Council's key objectives.
- 1.3 In accordance with PSIAS requirements, audits included on the plan have been mapped to relevant strategic risks and corporate objectives. This demonstrates how Internal Audit's work contributes to the overall assurance available to officers and members that key risks are being appropriately controlled and key objectives are being delivered.
- 1.4 Under the Local Government Act 1972, Section 151 and the Accounts and Audit (England) Regulations 2011(as amended), the Council has a responsibility to maintain an adequate and effective Internal Audit function. At Oadby and Wigston Borough Council this responsibility is delivered by CW Audit Services.
- 1.5 In responding to this requirement, the Internal Audit service works to best practice as set out in the PSIAS, which is published by the Chartered Institute of Public Finance and Accountancy (CIPFA). The Internal Audit Charter included with the Strategic Internal Audit Plan sets out the framework under which a PSIAS compliant service is delivered to the Council.