

Crawley Borough Council

Report to the Audit Committee

20 March 2023

Internal Audit Plan 2023-24

Report of the Head of Corporate Finance – FIN/616

1. Purpose

- 1.1 The purpose of this paper is to present the Internal Audit Plan 2023-24 to the Audit Committee in accordance with the requirements of the Public Sector Internal Audit Standards.

2. Recommendations

- 2.1 The Committee is requested to approve the Internal Audit Plan 2023-24 as attached as Appendix A to this report.

3. Reasons for the Recommendations

- 3.1 The Committee has a responsibility to approve the Internal Audit Plan in accordance with the Public Sector Internal Audit Standards.

4. Background

- 4.1 The aim of internal audit's work programme is to provide independent and objective assurance to management, in relation to the business activities; systems or processes under review that:

- The framework of internal control, risk management and governance is appropriate and operating effectively; and
- Risks to the achievement of the Council's objectives are identified, assessed and managed to a defined acceptable level.

- 4.2 Internal audit focus should remain proportionate and appropriately aligned to key areas of organisational risk.

- 4.3 All auditable areas of review remain within the audit universe and are subject to ongoing assessment. The audit plan will remain fluid to ensure internal audits ability to react to the changing needs of the Council.

- 4.4 Other reviews, based on criteria other than risk, may also be built into the work plan. These may include 'mandatory' audits or reviews requested or commissioned by management. Any commissioned review must be able to clearly demonstrate a contribution to the audit opinion on risk management, control and governance.

4.5 Appendix A provides a copy of the Internal Audit Plan 2023-24 (draft) for review and comment.

5. Implications

5.1 The Internal Audit Plan provides an overview of the audit work to be undertaken to enable the Chief Internal Auditor to form an annual report and opinion used to inform the Council's Annual Governance Statement.

6. Background Papers

6.1 None.

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