

Governance & Audit Committee

17 March 2023

INTERNAL AUDIT PLAN 2023/24 & PLANNED COVERAGE FOR 2023-26		
Recommendations / key decisions required: To approve the Annual Internal Audit Plan for 2023/24 and to confirm the planned coverage for 2023-26.		
Reasons: The Public Sector Internal Audit Standards (PSIAS) require a risk-based Internal Audit Plan to be prepared each year to determine the priorities of Internal Audit and ensure they are consistent with the Council's goals and objectives.		
Relevant scrutiny committee to be consulted: N/A		
Cabinet Decision Required: N/A		
Council Decision Required: N/A		
CABINET MEMBER PORTFOLIO HOLDER: Cllr A Lenny		
Directorate: Corporate Services		
Name of Head of Service: Helen Pugh	Designation: Head of Revenues and Financial Compliance	Tel No.: 01267 246223
Report Author: Helen Pugh		E Mail Address: HLPugh@carmarthenshire.gov.uk

**Executive Summary
Governance & Audit Committee
17 March 2023**

Internal Audit Plan 2023/24 & Planned Coverage for 2023-26

1. BRIEF SUMMARY OF PURPOSE OF REPORT.

The Internal Audit Plan for 2023/24 has been compiled considering the Authority's Corporate Risk Register and Service Risk Registers, thus ensuring appropriate coverage and consideration of the Authority's highest risks. In addition to this, Internal Audit has liaised with the Corporate Management Team and Heads of Service in devising the plan and also taken account of any changes in services.

The Plan assumes full staffing within the section.

The Internal Audit Plan includes coverage of:

- Fundamental Audits
- Corporate Review Work
- Corporate Governance Assurance
- Duplication Checks
- Counter Fraud
- Grants and Certification
- Departmental Reviews

The following reports are attached:

Internal Audit Plan 2023/24

Internal Audit Planned Coverage 2023 - 2026

DETAILED REPORT ATTACHED?

YES

IMPLICATIONS

I confirm that other than those implications which have been agreed with the appropriate Directors / Heads of Service and are referred to in detail below, there are no other implications associated with this report:

Signed: H L Pugh – Head of Revenues and Financial Compliance

Policy, Crime & Disorder and Equalities	Legal	Finance	ICT	Risk Management Issues	Staffing Implications	Physical Assets
NONE	NONE	YES	NONE	YES	NONE	NONE

Finance

Reviews carried out to ensure systems in place comply with the Authority's Financial Procedure Rules.

Risk Management

The Internal Audit Plan for 2023/24 has been compiled considering the Authority's Corporate Risk Register and Service Risk Registers.

CONSULTATIONS

I confirm that the appropriate consultations have taken in place and the outcomes are as detailed below

Signed: H L Pugh – Head of Revenues and Financial Compliance

1. Scrutiny Committee: Not Applicable
2. Local Member(s): Not Applicable
3. Community / Town Council: Not Applicable
4. Relevant Partners: Not Applicable
5. Staff Side Representatives and other Organisations: Not Applicable

CABINET PORTFOLIO HOLDER(S)
AWARE/CONSULTED: Yes

Section 100D Local Government Act, 1972 – Access to Information List of Background Papers used in the preparation of this report:

Title of Document	File Ref No.	Locations that the papers are available for public inspection
Strategic Audit Plan 2022-2025	AC 11-03-22	Agenda for Governance & Audit Committee on Friday, 11th March, 2022, 10.00 am