

Title: Revised Internal Audit Strategic Plan 2023-26
 Lead Officer: Richard Barr
 Portfolio Holder: Councillor Chilvers
 Wards of the District directly affected: None directly impacted

Approvals required	Date	Name
Portfolio Holder	21/12/23	Councillor Chilvers
Finance	21/12/23	Andrew Rollins
Legal Services	Not applicable	
Chief Executive	21/12/23	Chris Elliott
Director of Climate Change	Not applicable	
Head of Service(s)	21/12/23	Andrew Rollins
Section 151 Officer	21/12/23	Andrew Rollins
Monitoring Officer	21/12/23	Graham Leach
Senior Leadership Team	21/12/23	Various
Final decision by this Committee or rec to another Cttee / Council?	Yes/ No – Final Decision by this Committee. Recommendation to: Cabinet / Council Committee	
Contrary to Policy / Budget framework?	No/Yes	
Does this report contain exempt info/Confidential? If so, which paragraph(s)?	No/Yes, Paragraphs:	
Does this report relate to a key decision (referred to in the Cabinet Forward Plan)?	No/Yes, Forward Plan item – scheduled for (date)	
Accessibility Checked?	Yes/No	

Summary

The report presents an updated Internal Audit Strategic Plan for 2023-26, necessary because of reduced Internal Audit resources arising from the resignation of a member of the team, effective from 31 December.

Recommendations

- 1 That the updated Internal Audit Strategic Plan for 2023-26 be approved.
-

1 Reason for the Recommendations

- 1.1 Members have responsibility for corporate governance, of which internal audit forms a key part.

2 Background/Information

- 2.1 The current Internal Audit Plan - 2023/24 - has had to be revised due to a reduction in Internal Audit resources for the year arising from the resignation of a member of the team, effective from 31 December. (The post has been filled but due to a delayed start caused by the new employee having to serve notice in their current position and training requirements this will have only minimal impact on the current year's Audit Plan.)
- 2.2 All remaining audits at the time the member of staff departed have been re-assessed. This has meant that a small number of audits, on the whole deemed slightly lower priority, have been deferred. These audits have been deferred for one year only – to 2024/25, subject to consultation on next year's Plan. In the main, three factors were considered in deciding which assignments should remain in this year's Audit Plan and which can be deferred - the length of time since the activity was last audited, the assessment from the previous audit, and current risk profiles.
- 2.3 The accompanying appendix to this report sets out the updated Internal Audit Strategic Plan for 2023-26, highlighting those audits which are to be deferred.

3 Alternative Options

- 3.1 The report is not based on 'project appraisal' so this section is not applicable.

4 Legal Implications

- 4.1 Not applicable.

5 Financial Implications

- 5.1 Not applicable.

6 Corporate Strategy

- 6.1 Warwick District Council has adopted a Corporate Strategy that sets three strategic aims for the organisation – see below. Each proposed decision should set out how the report contributes to the delivery of these strategic aims. If it

does not contribute to these aims or has a negative effect on them the report should explain why that is the case.

- Delivering valued, sustainable services.
- Low cost, low carbon energy across the district.
- Creating vibrant, safe, and healthy communities of the future.

6.2 Internal Audit contributes to the delivery of these strategic aims as part of an assurance framework. This ensures that the activities necessary to deliver these aims are reviewed and, where appropriate, improved.

7 Environmental/Climate Change Implications

7.1 An effective internal audit function can assist the Council achieve its environmental and climate emergency objectives.

8 Analysis of the Effects on Equality

8.1 An effective internal audit function can help the Council achieve its equality obligations.

9 Data Protection

9.1 An effective internal audit function can help the Council achieve its data protection objectives.

10 Health and Wellbeing

10.1 An effective internal audit function can help the Council achieve its health and wellbeing objectives.

11 Risk Assessment

11.1 The whole report is about risks and the risk environment. Clearly there are governance-related risks associated with weak internal control, risk management and governance processes.

12 Consultation

12.1 Please refer to 'header page' of this report.

Background papers:

All Papers referred to in this report are published documents.

Supporting documents:

Internal Audit Plan.