

**Agenda Item No:** 8

**Report To:** Audit Committee

**Date of Meeting:** 21 March 2023

**Report Title:** Internal Audit & Assurance Plan 2023/24

**Report Author:** Katherine Woodward – Head of Mid Kent Audit Partnership  
**Job Title:**



**Summary:**

This report sets out the proposed audit and assurance plan for Ashford Borough Council during 2023/24. It is based on the outcomes of risk assessments, consultation, industry and national trends and considers the resources and expertise available to the partnership.

**Key Decision:** NO

**Significantly Affected Wards:** All

**Recommendations:** **The Committee is recommended to:-**

- I. **Approve** the Internal Audit and Assurance Plan for 2023/24 (appendix a)
- II. **Note** the view that the Partnership has sufficient resources to deliver the plan and a robust Annual Audit Opinion.
- III. **Note** that the plan is compiled independently and without inappropriate influence from management

**Policy Overview:** The Public Sector Internal Audit Standards (The "Standards") require an audit service to produce and publish a risk-based plan, at least annually, for approval by Members. The plan must consider input from senior management and Members.

**Financial Implications:** The work programme set out in the plan is produced to be fulfilled within agreed resources for 2023/24 and so makes no new resource requests.

**Legal Implications:** The Council is required by Accounts and Audit Regulations 2015 to operate an internal audit service, including agreeing a plan at least annually (as described in appendix a). Therefore, the Council must approve an internal audit plan to maintain regulatory conformance.

**Equalities Impact Assessment:** No direct implications

**Data Protection Impact Assessment:**

<b>Risk Assessment (Risk Appetite Statement):</b>	The audit and assurance plan draws on the Council's risk management in considering the areas for audit examination.
<b>Sustainability Implications:</b>	N/A
<b>Other Material Implications:</b>	N/A
<b>Exempt from Publication:</b>	<b>NO</b>
<b>Background Papers:</b>	The appendix includes reference to the Public Sector Internal Audit Standards (full document <a href="#">at this link</a> )
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