

## **Report to Audit Committee**

**Subject:** Internal Audit Annual Plan 2023/24

**Date:** 14 March 2023

**Author:** Gurpreet Dulay – Internal Audit Director (BDO)

### **Purpose**

To detail the three-year Internal Audit Plan for 2023/24 – 2025/26 for Gedling Borough Council.

### **Recommendation(s):**

#### **THAT:**

- 1) Members approve the Internal Audit Plan 2023/24 – 2025/26**

### **1. Background**

- 1.1 The draft Internal Audit Plan contains a detailed operational plan for 2023/24 and a three-year strategic plan covering 2023/24 to 2025/26. Each audit has been mapped against the Council's key strategic risks. This is to ensure the audits cover the key risks the Council consider may impact the Council in achieving its strategic objectives. The plan has been presented to the Corporate Management Team for comments and was approved in draft, with final approval required by the Audit Committee.

### **2. Proposal**

- 2.1 Members to review and approve the draft Internal Audit Plan.

### **3. Financial Implications**

- 3.1 The Internal Audit Plan is delivered within the approved budgets.

#### **4. Alternative Options**

- 4.1 Not to approve the Internal Audit Plan or to propose different internal audits for completion during the period of the plan. However, the proposed plan has been developed in consultation with the Council's Corporate Management Team and in consideration of the Council's risk register and in the context of audits completed in recent years to ensure appropriate coverage of key risk issues across the term of the plan. Variations to the plan may be proposed during the implementation of the plan to address any new emerging risk issues should they arise.

#### **5. Legal Implications**

- 5.1 There are no legal implications arising directly from this report.

#### **6. Equalities Implications**

- 6.1 There are no equalities implications arising directly from this report.

#### **7. Carbon Reduction/Environmental Sustainability Implications**

- 7.1 There are no carbon reduction/environmental sustainability implications arising directly from this report.

#### **8. Appendix**

- 8.1 GBC Internal Audit Plan 2023/24

#### **9. Background Papers**

- 9.1 Corporate Risk Register

#### **Statutory Officer approval**

**Approved by the Chief Financial Officer**

**Date: 6 March 2023**

**Approved by the Monitoring Officer**

**Date: 6 March 2023**