

REPORT REFERENCE NO.	AGC/23/7
MEETING	AUDIT & GOVERNANCE COMMITTEE
DATE OF MEETING	17 APRIL 2023
SUBJECT OF REPORT	2023-24 INTERNAL AUDIT PLAN
LEAD OFFICER	HEAD OF DEVON AUDIT PARTNERSHIP
RECOMMENDATIONS	<i>That the 2023-24 Internal Audit Plan be approved.</i>
EXECUTIVE SUMMARY	<p>The aim of Internal Audit is to provide independent and objective assurance that the Service's risk management, governance and internal control processes are operating effectively.</p> <p>The planned programme of work to achieve this aim is set out in the annual Internal Audit plan.</p> <p>The draft 2023-24 Internal Audit Plan is now presented to the Audit & Governance Committee for approval.</p>
RESOURCE IMPLICATIONS	Nil
EQUALITY RISKS AND BENEFITS ASSESSMENT (ERBA)	The contents of this report are considered compatible with existing human rights and equalities legislation.
APPENDICES	A. DSFRS Internal Audit 2023-24 Audit Plan Report
BACKGROUND PAPERS	Nil

1. INTRODUCTION

- 1.1. The aim of Internal Audit is to provide independent and objective assurance that the Service's risk management, governance and internal control processes are operating effectively.
- 1.2. The planned programme of work to achieve this aim is set out in the annual Internal Audit plan.
- 1.3. The 2023-24 Internal Audit plan is presented to the Audit & Governance Committee for approval.

2. INTERNAL AUDIT PLAN

- 2.1. One of the responsibilities of the Audit and Governance Committee is "focusing audit resources, by agreeing the audit plans and monitoring delivery of the audit service".
- 2.2. The key objectives of Internal Audit plans are:
 - to provide assurance to the Senior Leadership, Audit and Governance Committee and to other parties on the adequacy and security of those systems on which the service relies for its internal control (the "control environment"); and
 - to provide advice and assurance to managers and staff within service.
- 2.3. The proposed programme of internal audit work for the financial year 2023-24 is detailed at Appendix A.

3. NEXT STEPS

- 3.1. The Head of Devon Audit Partnership will ensure that the agreed internal audit plan is resourced and delivered

TONY ROSE
Head of Devon Audit Partnership