

REPORT REFERENCE NO.	AGC/23/3
MEETING	AUDIT & GOVERNANCE COMMITTEE
DATE OF MEETING	18 JANUARY 2023
SUBJECT OF REPORT	INTERNAL AUDIT CHARTER AND STRATEGY 2022-23 AND PLANNING 2023-24
LEAD OFFICER	HEAD OF DEVON AUDIT PARTNERSHIP
RECOMMENDATIONS	<p><i>That the following be noted:</i></p> <p><i>(a). the Internal Audit Charter and Strategy for 2022-23; and</i></p> <p><i>(b). the approach to compiling the Internal Audit Plan for 2023-24.</i></p>
EXECUTIVE SUMMARY	<p>The Authority agreed the transfer of its internal audit service provision to the Devon Audit Partnership (DAP) on 10 June 2022 (Minute DSFRA/22/8 refers) as part of a shared services agreement, with the Authority being a full, voting partner. This report sets out how the Devon Audit Partnership will be fulfilling this responsibility from 2023-24.</p>
RESOURCE IMPLICATIONS	Nil.
EQUALITY RISKS AND BENEFITS ANALYSIS	The contents of this report are considered compatible with existing equalities and human rights legislation.
APPENDICES	<p>A. Audit Charter and Strategy 2023-24</p> <p>B. Internal Audit Planning Process 2023-24</p>
BACKGROUND PAPERS	Nil.

1. INTRODUCTION

- 1.1. The Authority agreed the transfer of its internal audit service provision to the Devon Audit Partnership (DAP) on 10 June 2022 (Minute DSFRA/22/8 refers) as part of a shared services agreement, with the Authority being a full, voting partner. This report sets out how the Devon Audit Partnership will be fulfilling this responsibility.

2. AUDIT CHARTER AND STRATEGY

- 2.1. One of the requirements of the Public Sector Internal Audit Standards (PSIAS) is that the Purpose, Authority and Responsibility of the Internal Audit activity must be formally defined in an Internal Audit Charter, consistent with the Definition of Internal Auditing, the Code of Ethics and the Standards.
- 2.2. The Internal Audit Charter for 2022/23 is set out in detail in the document attached together with a supporting Audit Strategy at Appendix A of this report.
- 2.3. This Charter complies with the mandatory requirements of the Public Sector Internal Audit Standards.

3. INTERNAL AUDIT PLAN

- 3.1. 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”. The programme of internal audit work for the financial year 2023/24 is being developed.
- 3.2. 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”).
 - to provide advice and assurance to managers and staff within service.
- 3.3. The planning process takes place towards the end of each financial year, resulting in an updated risk-based annual plan for the coming year.
- 3.4. Risk-based audit work planned for 2023/24 should be linked through service risk registers, to risks related to the achievement of strategic objectives as defined in any Strategic Plan.
- 3.5. Delivery of the Internal Audit service provision will be by the Devon Audit Partnership, a shared services arrangement between Devon County Council, Plymouth City, Torbay Council, Mid Devon District Council, North Devon District Council, Torridge District Council, and South Hams and West Devon Councils and the Devon and Somerset Fire and Rescue Service.

TONY ROSE
Head of Devon Audit Partnership