

SUBJECT:	REVISED INTERNAL AUDIT PLAN 2023/24
DIRECTORATE:	CHIEF EXECUTIVE AND TOWN CLERK
REPORT AUTHOR:	AMANDA STANISLAWSKI, AUDIT MANAGER

1. Purpose of Report

- 1.1** To advise Audit Committee of a change in the number of days in the Audit Plan and to seek views on audit coverage in the second half of the year and to approve the revised Audit Plan for 2023/24.

2. 2023/24 Audit Plan

- 2.1** Following the departure of the Principal Auditor and Auditor and the inability to recruit, the current Audit Plan (Appendix 1) needs to be amended to reflect a lower level of resource. There has also been additional work associated with the recruitment and future of the service which was not included in the previous plan resource calculation.
- 2.2** The revised plan has been reduced by 32 days, with other savings in resources made through reducing support to Assurance Lincolnshire and sharing the Housing Benefit Subsidy work with the Revenues Team. Appendix 2 is a copy of the revised plan together with additional information.
- 2.3** The plan will be resourced through the purchase of days from Julia Raftery Consulting Ltd, purchase of specialist IT days from Audit One, days from the casual Auditor and the Audit Manager. However, if the positions are filled some of the audits may be able to be reinstated or costs reduced.
- 2.4** Recruitment to the posts is currently in progress, a verbal update will be provided at the meeting. Work is also in progress to look at building in a career grade to enable more scope for recruitment if the posts are not recruited to or for any future vacancies.
- 2.5** Set out below are the anticipated changes to be made to the original plan:-

Proposed to be deferred until 2024/25 Audit Plan:

- Business Continuity
- CCTV
- Fleet

Proposed to be removed:-

- Electoral Registration

Appendix 2 provides the rationale behind these changes.

- 2.6 The revised plan focuses on core financial audits and other key areas to enable internal audit to provide an annual opinion on the governance, risk and control environment at the year end.
- 2.7 Appendix 1 is a copy of the original plan as agreed in March 2023. The revised plan is shown as Appendix 2.

3. Organisational Impacts

3.1 Finance (including whole life costs where applicable)

The costs incurred through the outsourcing of a number of audits in the Annual Plan and a loss of income (from a reduced number of days provided to the Assurance Lincolnshire partnership) will be partially funded through the vacancy savings accruing until the new staff are appointed; we are currently forecasting a small overspend.

3.2 Legal Implications including Procurement Rules

There are no direct legal implications arising as a result of this report.

3.3 Equality, Diversity and Human Rights

The Public Sector Equality Duty means that the Council must consider all individuals when carrying out their day-to-day work, in shaping policy, delivering services and in relation to their own employees.

It requires that public bodies have due regard to the need to:

- Eliminate discrimination
- Advance equality of opportunity
- Foster good relations between different people when carrying out their activities

There are no direct E and D implications arising as a result of this report.

4. Recommendation

- 4.1 Audit Committee are asked to consider the proposed amendments to the Audit Plan, identify any amendments which it considers appropriate, and approve a revised plan for the year.

Is this a key decision? Yes/No

Do the exempt information categories apply? Yes/No

Does Rule 15 of the Scrutiny Procedure Rules (call-in and urgency) apply? Yes/No

How many appendices does the report contain? Two

List of Background Papers:

None

Lead Officer:

Amanda Stanislawski, Audit Manager
Email: amanda.stanislawski@lincoln.gov.uk