

A5. Internal Audit Plan 2023/24

The committee considered a report by the Internal Audit, Risk, and Corporate Fraud Manager presenting a draft 2023/24 Internal Audit Plan for approval.

The plan allowed for 555 audit days. This was an increase on the previous 423 audit days.

The Plan comprised:-

- Annually Recurring Assignments;
- Committed Assignments; and
- Other Client Work.

Internal Audit resource would continue to be directed to areas where there is the greatest need. Due to the nature of the work to be undertaken two audits had been deferred from the 2022/23 Internal Audit Plan. These were:

- Fleet Management and Monitoring Arrangements: Follow-up of 2021/22 Recommendations Stage Two; and
- Procurement and Housing Property Support and Follow Up Stage Two.

For 2023/24, the team would also deliver Internal Audit Services to Clackmannanshire Council via a Joint Working Agreement, which had been extended to cover the period to 31 March 2024. A separate Clackmannanshire Council Internal Audit Plan had also been developed.

The committee sought assurance that the Internal Audit Manager had sufficient resources to deliver the Audit Plan. The Internal Audit Manager confirmed that there were sufficient resources. She then gave an overview, following a question, of the work which was undertaken for external organisations, such as Clackmannanshire Council and Strathcarron Hospice, highlighting the income to the Council. Following a question on the reciprocal audit within the Audit Plan of risk management, the Internal Audit Manager explained that the Audit team had to be independent and could not audit themselves. Arrangements had been put in place to allow auditors from another Council (West Lothian Council in Falkirk's case) to carry out the risk management audit on a reciprocal basis.

Following a question, the Internal Audit Manager explained Internal Audit's consultancy role in terms of the Plan.

The committee sought clarity on why the largest Service, Children's, would be subject to only 1 audit as part of the Plan. The Internal Audit Manager explained that the Plan was developed on a risk assessed basis with the aim of covering as wide a range of systems and services as possible taking into account what had been audited previously and the outcomes of previous audits. The scope of the Plan had also to be balanced against the resources available.

Following a question, the Internal Audit Manager explained that UK guidance had been followed in regard to the arrangements for the Energy Bills Support Scheme. She added that the Scheme had been publicised and was still open for a short period for applications.

Decision

The committee:-

- (1) noted the resources available to Internal Audit and that the plan is flexible;**
- (2) approved the Internal Audit Plan for 2023/24; and**
- (3) noted that progress will be reported to the Audit Committee on an ongoing basis.**