

<b>Committee:</b>	Audit and Standards Committee	<b>Date:</b>	Tuesday, 27 June 2023
<b>Title:</b>	Internal Audit 2023/24 Plan and Audit Charter		
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## Summary

1. The Council is responsible for establishing and maintaining appropriate risk management processes, control systems, accounting records and governance arrangements. The purpose of UDC's Internal Audit section is to provide independent, objective assurance and consulting services to the Council (via the Audit and Standards Committee, Chief Executive, S151 Officer, External Audit and senior managers), relating to these arrangements, which are designed to add value and improve the Council's operations.
2. The Audit Manager is also responsible for the delivery of an annual audit opinion that can be used by the Council to inform its governance statement. The annual opinion will also conclude on the overall adequacy and effectiveness of the organisation's framework of governance, risk management and control.
3. In order to achieve this, Internal Audit have developed the attached internal audit plan for 2023 which is based on a prioritisation of the audit universe using a risk-based methodology, including input from the Council's Corporate Plan, Corporate Risk Register, AGS Action Plan as well as discussions with Council staff, senior management, plus consideration of local and national issues and risks.
4. The report appended outlines the Internal Audit Plan for 2023/24 and includes the covering report considered and approved by the Corporate Management Team (CMT). It should be noted that the report was considered at CMT prior to the formal merger of the Governance, Audit and Performance (GAP) and Standards Committees, and therefore refers to GAP rather than the now constituted Audit and Standards Committee as the Council's relevant audit committee.

## Recommendations

5. The Audit and Standards Committee are requested to approve the Internal Audit Plan 2023/24.

## Financial Implications

6. None

## Background Papers

7. None.

**Impact**

Communication/Consultation	This report was sent to CMT in May 2023.
Community Safety	None
Equalities	None
Health and Safety	None
Human Rights/Legal Implications	None
Sustainability	None
Ward-specific impacts	None
Workforce/Workplace	None