

Progress Report of the 2023-24 Internal Audit Plan

Executive Member(s): Liz Leyshon – Lead Member for Resources and Performance

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Summary / Background

1. The Internal Audit function plays a central role in corporate governance by providing assurance to the Audit Committee, looking over governance, risk, and internal controls and checking on the probity of the organisation.
2. The 2023-24 Annual Internal Audit Plan is to provide independent and objective assurance on SCC's Internal Control Environment. This work will support the Annual Governance Statement.

Recommendations

3. Members of the Audit Committee are asked to note the position of the 2023-24 Internal Audit Plan (See Attached Appendix – SWAP Report) and note any significant governance, risk or control matters raised in this report since the previous update in June 2023.

Reasons for recommendations

4. Internal Audit Is required under the Public Sector Internal Auditing Standards (PSIAS) to report directly to the Audit Committee on matters relating to governance, risk and Internal control. This is to assist the Audit Committee in its oversight role of governance, risk and internal control within Somerset County Council.

Links to Council Plan and Medium-Term Financial Plan

5. Delivery of the corporate objectives requires strong governance and risk management and effective internal controls. The Internal Audit Plan seeks to provide independent and objective assurance on matters relating to governance, risk and control processes that ultimately ensures delivery of statutory services and corporate aims and objectives.

Financial and Risk Implications

6. Any large organisation needs to have well-established and systematic risk management framework in place to identify and mitigate the risks it may face. SCC has a risk management framework, and within that, individual internal audit reports deal with the specific risk issues that arise from the findings. These are translated into mitigating actions and timetable for management to implement.

Likelihood		Impact		Risk Score	
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7. There are no specific financial issues relating to this report.

Legal Implications

8. There are no specific legal issues relating to this report.

HR Implications

9. There are no specific HR implications relating to this report.

Other Implications:

Equalities Implications

10. There are no direct Equality implications from this report.

Community Safety Implications

11. There are no direct Community Safety Implications.

Climate Change and Sustainability Implications

12. There are no direct Climate Change and Sustainability Implications.

Health and Safety Implications

13. There are no direct Health and Safety Implications from this report.

Health and Wellbeing Implications

14. There are no direct Health and Wellbeing Implications from this report.

Social Value

15. There are no direct Social Value implications from this report.

Scrutiny comments / recommendations:

16. N/A

Background Papers

17. SWAP Internal Audit Plan 2023-24 as reported SC Audit Committee April 2023

Appendices

Appendix A – SWAP Internal Audit Progress Report 2023-24