

**Powys County Council
Governance and Audit Committee**

Committee:	Governance and Audit Committee
Date:	5 th May 2023
Subject:	Internal Audit Activity Quarter 4 2022/23 Report

1. Who will be the Lead Officer(s) / Lead Cabinet Member(s) presenting the report?

Name:	Role:
Ian Halstead	Assistant Director (Powys) -SWAP

2. Why is the Committee being asked to consider the subject?

The purpose of the report is to provide members of the Governance and Audit Committee with:

- a position statement on progress made against the audit work approved within the Internal Audit Plan 2022/23
- assurance that the work programme aligns with key risk (where possible)
- the outcomes arising from audit work and any resulting significant areas of concern
- Areas of risk that still exist because agreed actions that have not been remediated.

3. Role of the Committee:

The Governance and Audit Committee's role is to seek assurance on the effectiveness of the Council's arrangements in place to ensure an effective internal control environment.

4. Key Questions:

The Governance and Audit Committee are asked to review the report and the arrangements in place to ensure that:

- there is appropriate audit coverage of key risks
- areas of significant risk are mitigated
- the work of internal audit adds value and is effective.

Key Feeders (tick all that apply)

Strategic Risk	x	Cabinet Work Plan	
Director / Head of Service Key Issue		External / Internal Inspection	x
Existing Commitment / Annual Report		Performance / Finance Issue	
Suggestion from Public		Referral from Council / Committee	
Corporate Improvement Plan	x	Impacting Public / other services	
Service Integrated Business Plan			
Suggestion from Members	x		
Partnerships			

Key Impact (tick all that apply)

Policy Review		Performance	
Informing Policy Development		Evidence Gathering	
Risk	x	Corporate Improvement Plan	x
Service Integrated Business Plan		Partnerships	
Pre-Decision Scrutiny		Finance / Budget	