Powys County Council
Governance and Audit Committee

Committee:	Governance and Audit Committee
Date:	23rd June 2023
Subject:	Internal Audit Plan 2023/4

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?

Each financial year, the Chief Audit Executive, in conjunction with senior management, puts together a proposed plan of audit work. The objective of our planning process and subsequent plan is to put us in a position to provide a well informed and comprehensive annual audit opinion, based on sufficient and appropriate coverage of key business objectives, associated risks, and risk management processes.

The terms of reference of the committee require the approval of the Internal Audit Plan.

3. Role of the Committee:

The Committee are asked to:

(a) Approve the internal audit work programme (Appendix 1) to ensure there is sufficient coverage and delivery to give an annual opinion;

(b) Approve the Internal Audit Charter.(Appendix 2)

4. Key Questions:

When reviewing the proposed internal audit plan (as set out in Appendix 1), key questions to consider include:

- Are the areas selected for coverage this coming year appropriate?

- Does the internal audit plan cover the organisation's key risks in priority arrears?

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	