

**Powys County Council  
Governance and Audit Committee**

<b>Committee:</b>	Governance and Audit Committee
<b>Date:</b>	29 <sup>th</sup> September 2023
<b>Subject:</b>	Internal Audit Update Report as @ September 2023

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

<b>Name:</b>	<b>Role:</b>
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 2023/24
- assurance that the work programme aligns with key risks and objectives (where possible)
- the outcomes arising from audit work and any resulting significant areas of concern
- Analysis of control issues to identify themes or trends that may point to additional support or further audit work.

**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.

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**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	
Service Integrated Business Plan		Partnerships	
Pre-Decision Scrutiny		Finance / Budget	