

<b>Report title:</b> Changes to Internal Audit Plan 2023 24	
<b>Report to:</b> Audit, Governance and Standards Committee	
<b>Report author:</b> Paula Clowes, Head of Assurance	
<b>Date:</b> 25 January 2024	<b>For:</b> Approval
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<b>County Divisions affected:</b> All Essex	

## 1. Executive Summary

- 1.1 The Audit Governance and Standards Committee considered the Internal Audit and Counter Fraud Progress Report ([AGS/34/23](#)) at the informal meeting held on 18 December 2023. As this was not a formal meeting of the committee the recommended changes to the Internal Audit and Counter Fraud Plan could not be formally approved and this decision was deferred until the next formal meeting.

## 2. Recommendations

- 2.1 The recommended changes to the 2023/24 Internal Audit and Counter Fraud Plan (as outlined in paragraph 3.2) be approved.

## 3. Background

- 3.1 The report ([AGS/34/23](#)) provided the Committee with the latest position regarding activity in relation to the 2023/24 Internal Audit and Counter Fraud Plan which was approved by the Audit, Governance and Standards Committee in March 2023. It reflected the situation as of 30 November 2023.
- 3.2 Minor changes are recommended in relation to delivery of the Internal Audit and Counter Fraud Plan in 2023/24. To assist in the efficiency of delivery and to avoid overburdening services with duplication of information requests it is proposed to merge or remove some audits listed in the 2023/24 plan as follows:
- Remove Establishment Control: Covered as part of Starters, Leavers, and Movers.
  - Remove 'Inflationary pressures' covered as part of the Beaulieu Park and Chelmsford North-East Bypass work.
  - Removed: 'Governance and Decision Making' audit as the Beaulieu Park and Chelmsford North-East Bypass audits had coverage overlaps with the so a separate audit will not be needed.

#### **4. Financial implications**

- 4.1 There are no financial implications as the Internal Audit and Counter Fraud activity 2023/24 will be met within existing resources.

#### **5. Legal implications**

- 5.1 Internal Audit is a key way in which councillors can be assured that the Council is using its resources effectively and that the Council is discharging its fiduciary duties concerning taxpayers' money. It helps services to design systems which have appropriate controls and also helps identify and respond to breaches if they occur. This report seeks to update the Audit, Governance and Standards Committee on the activities of the Council's Internal Audit and Counter Fraud service for the purposes of providing further assurance.
- 5.2 The Accounts and Audit Regulations 2015 require the authority to have adequate systems of internal control and internal audit is a way of demonstrating this.

#### **6. Equality and Diversity Considerations**

- 6.1 The Public Sector Equality Duty applies to the Council when it makes decisions. The duty requires us to have regard to the need to:
- (a) Eliminate unlawful discrimination, harassment and victimisation and other behaviour prohibited by the Act. In summary, the Act makes discrimination etc. on the grounds of a protected characteristic unlawful
  - (b) Advance equality of opportunity between people who share a protected characteristic and those who do not.
  - (c) Foster good relations between people who share a protected characteristic and those who do not including tackling prejudice and promoting understanding.
- 6.2 The protected characteristics are age, disability, gender reassignment, pregnancy and maternity, marriage and civil partnership, race, religion or belief, gender, and sexual orientation. The Act states that 'marriage and civil partnership' is not a relevant protected characteristic for (b) or (c) although it is relevant for (a).
- 6.3 The equality impact assessment indicates that this report will not have a disproportionately adverse impact on any people with a particular characteristic.

#### **7. List of Background papers**

- 7.1 Internal Audit and Counter Fraud Progress Report ([AGS/34/23](#))
- 7.2 Internal Audit reports